

CHART AND DESCRIPTION OF
ACCOUNTS

OFFICE OF FINANCE

SECRET

GROUP 1
Excluded from automatic
downgrading and
declassification

S E C R E T

30 December 1965

OFFICE OF FINANCE INSTRUCTION NO. 116

SUBJECT : General - Chart of General Ledger Accounts

Specific - Issuance of Chart and Description of
Accounts, Office of Finance

REFERENCE : Memorandum for Deputy Director of Central Intelligence
from Deputy Director for Support, dated 15 July 1965,
Subject: Simplification of Agency Financial System

1. The attached Chart and Description of Accounts, Office of Finance will replace the present separate Chart and Description of Vouchered Fund Accounts and Chart and Description of Confidential Fund Accounts. The new Chart becomes effective on 1 April 1966.

2. The consolidation of accounts into a single series is consistent with the recent policy decision approved by the Deputy Director of Central Intelligence in reference to merge the separate vouchered fund and confidential fund accounting systems into a single system while retaining the distinction between DCI certified and non-DCI certified activities through appropriate coding of expenditure transactions.

3. Each account has been assigned a new four-digit account number. The numbers have been assigned so as to group the accounts in general accordance with the structure of the annual Agency Statement of Financial Condition. This will permit machine preparation of financial statements which cannot readily be accomplished under the present numbering system involving three digits and a single decimal suffix.

4. Also attached is a listing showing the old general ledger account numbers for vouchered and confidential fund accounts and the new general ledger account number to which the old accounts have been reidentified. The majority of accounts in the old series have been retained with only appropriate changes in account numbers; however, reciprocal accounts have been eliminated and duplicate or similar accounts have been merged into a single account. In addition certain other accounts have been added or dropped to accommodate the revised accounting treatment. These changes are discussed in the following paragraphs.

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5. The following accounts which did not appear in the old series of accounts have been added to the new Chart:

- a. Account 1118 - Checks in Transit for Collection, has been established to control checks which have been sent out for collection or for conversion to a form which may be securely deposited.
- b. Accounts 1748 - Property in Use - Type I Installations, and 1765 - Property on Loan from Others - Type I Installations, have been established to record the value of such property on Headquarters records so as to present a more complete financial picture on monthly financial reports.
- c. Account 1834 - Reserve for Investments in Operational Investment Projects and Notes Receivable - Project Liquidation, has been established as a separate reserve inasmuch as the related respective asset accounts are separated for financial reporting purposes from other items appearing in the "Investments" category.
- d. Account 3118 - Due to U. S. Treasury - Miscellaneous Receipts, has been established to control collections required to be deposited with the Treasury as miscellaneous receipts. Accounts 4221 - Current Income - Miscellaneous Receipts, and 4247 - Current Expense - Miscellaneous Receipts, formerly accounts 650.1 and 627, have been revised to provide for the use of account 3118.

6. The following accounts which appeared in the separate Vouchered Fund and Confidential Fund series of accounts have been omitted from the combined Chart of Accounts as they are no longer required.

a. Vouchered Funds Only

- 107 - Disbursing Funds - Reserve for Contingencies. Account determined not necessary as identification of the portion of total funds with Treasury which represents reserve funds is maintained in appropriate budgetary accounts.
- 301 - Due to Confidential Funds - Claims Processed. Reciprocal type account - no longer required.
- 302 - Due to U. S. Treasury Disbursing Officer - Disbursements Pending Reimbursement. Account determined not necessary as all future cash disbursements can be made by the Agency official custodian in lieu of the present system of processing vouchered fund cash disbursements through the Treasury Disbursing Officer.

S E C R E T

b. Confidential Funds Only

- 152.4 - Due from Internal Revenue Service for Refund to Covert Agents. No longer required. This type transaction is now recorded in the Miscellaneous Accounts Receivable Account.
- 152.7 - Due from Vouchered Funds - Claims Processed. Reciprocal type account. No longer required.
- 356 - Deferred Credits - Refund of Lump Sum Leave Payments. This was a holding account pending transfer of the funds to vouchered fund accounts. Recording can now be made directly to the "Reimbursement to Appropriations" account.
- 602.5 - Indirect Costs - Books and Publications. This account eliminated by recent change in method of costing books and publications,
- 691 - Other Expense Credits. No longer required. Amounts formerly recorded in this account (Miscellaneous Receipts and Reimbursements to Appropriations) can now be recorded directly to the appropriate accounts.
- 695 - Funds Transmitted to Fiscal Division for Deposit. No longer required. Funds can now be recorded in proper account when received.

c. Vouchered and Confidential Funds - Reciprocal Accounts

- 135 - Appropriated Funds Allotted for Confidential Operations.
- 136 - Disbursements of Appropriated Funds Chargeable to Confidential Fund Allotments - DCI Certification.
- 137 - Disbursements to Other U. S. Government Agencies of Appropriated Funds Chargeable to Confidential Fund Allotments - No DCI Certification.
- 138 - Disbursements of Appropriated Funds Chargeable to Confidential Fund Allotments - Awaiting DCI Certification.
- 365 - Accrued Liabilities - (Not currently used - will be re-established when required).
- 535 - Expenditures from Vouchered Fund Allotments for Property Not Subject to Headquarters Property Procedures

536 - (Vouchered) - Clearing Account - Matched Payments from Vouchered Fund Allotments for Property Subject to Headquarters Property Procedures.

(Confidential) - Clearing Account - Accounts Payable Liquidated by Payments from Vouchered Fund Allotments.

605 - Accrued Costs - (Not currently used) - will be re-established when required).

7. Future revisions of the Chart and Description of Accounts, Office of Finance will be formally accomplished through the issuance of revision letters to be issued in numerical sequence in the style, "Revision No. ____ Chart and Description of Accounts, Office of Finance".



R. H. FUCHS
Director of Finance

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Attachments

S E C R E T

OFFICE OF FINANCE

14 February 1966

Revision No. 1 - Chart and Description of Accounts, Office of Finance

Subject : New or Revised Pages 2, 3, 4, 5, 6, 7, 10, 15, 16, 18 (to 19), 21, 23, 25, 30, 31, 32, 35, 36, 38 (to 39), 47a, 48 (to 49), 52, 52a, 53, 55a, 56a, 57, 59a, 92 (to 96), 108 (to 111), 130, 132, 142, 147, 153, 157, 163a, and 163b

1. The Chart and Description of Accounts, Office of Finance, is revised as follows:

a. New Accounts

- 4245 - Property Purchased - Expenditures
- 4246 - Property Purchased - Acquisitions

b. Deleted Accounts

- 1107 - Undeposited Collections Held by Assistant Director of Finance for Liaison
- 1834 - Reserve for Investments in Operational Investment Projects and Notes Receivable Project Liquidations
- 3143 - Accounts Payable - Unmatched Payments for Property Subject to Headquarters Property Procedures
- 3145 - Accounts Payable - Property Subject to Headquarters Property Procedures - Unmatched Credits
- 3146 - Accounts Payable - Procurement by Type I Installations for Headquarters Expenditure

c. Revised Accounts

- 1102 - Appropriated Funds Available for Withdrawal - Advances from Other Government Agencies
- 1103 - Treasury Funds With Agency Cashiers
- 1110 - Cash on Hand for Disbursing
- 1114 - Cash in Bank - Covert Accounts
- 1116 - Cash With Funding Activities
- 1213 - Estimated Receipts for Allotment (By Symbols and Titles)
- 1421 - [REDACTED]
- 1422 - [REDACTED]

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- 1441 - Advances to Agency Personnel - Regular Rolls
- 1442 - Advances to Agency Personnel - Special Rolls
- 1479 - Miscellaneous Operational Advances
- 1501 - Advances to Stations - Acknowledged
- 1511 - Advances to [REDACTED] Installations - Centralized Control
- 1519 - Advances to Stations - Suspense
- 1601 - Investments in Proprietary Projects
- 1604 - Notes Receivable - Project Liquidations
- 1606 - Investments in Operational Investment Projects
- 1607 - Reserve for Investments in Projects
- 1621 - Trust Funds Deposited with Proprietary Projects
- 3211 - Advances from Other U. S. Government Agencies
- 3312 - Accrued Compensation - Special Rolls
- 4105 - Appropriations Available for Allotment (By Symbols and Titles)
- 4115 - Appropriations Transferred from Other U. S. Government Agencies
- 4215 - Expended Appropriations
- 4241 - Direct Allotment Costs

d. Revised to Change Page Number Only

- 1106 - Disbursing Funds - All Agency Activities [REDACTED] Overseas (Symbol 20x6549)
- 1444 - Advances to Agency Personnel - Special Rolls - Foreign Income Tax
- 1827 - Securities Held in Trust for Agency Personnel
- 3142 - Accounts Payable - Transportation Purchased

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2. New nominal accounts 4245, Property Purchased - Expenditures and 4246, Property Purchased- Acquisitions are established consistent with a revised, simplified procedure for recording property acquisitions and corresponding payments to vendors as prescribed in Office of Finance Instruction No. 102, Revised 28 February 1966. Account 4215, Expended Appropriations is amended to recognize new expenditure account 4245.

3. Effective with the establishment of the above new accounts, no further entries will be made to accounts 3143, 3145, and 3146 other than entries necessary to transfer balances from the accounts. Such accounts shall be considered deleted when the open items have been transferred to the new 4245 and 4246 accounts. This should be accomplished by no later than 30 June 1966.

4. Account 1107, Undeposited Collections Held by Assistant Director of Finance for Liaison, is deleted due to a change in procedure for handling working fund advances from other Government agencies which are deposited in interim holding accounts with other agencies. Appropriate corresponding changes are made in accounts 1102, 1213, 3211, 4105 and 4115.

S E C R E T

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5. Account 1519, Advances to Stations - Suspense (formerly account 1503, Advances to Stations - Class B Suspense), is revised to expand the title and description of the account to include Class C and [REDACTED] field 25X1A stations. Corresponding contra entry changes are made to accounts 1421, 1422, 1441, 1442, 1501, 1511, 3312, and 4241.

6. Account 1834, Reserve for Investments in Operational Investment Projects and Notes Receivable - Project Liquidation, has been deleted. Such reserve amounts shall be entered in the single reserve account 1607, Reserve for Investments in Projects.

7. Accounts 1604, Notes Receivable - Project Liquidation, 1606, Investments in Operational Investment Projects, and 1621, Trust Funds Deposited with Proprietary Projects, formerly accounts 1833, 1831, and 1836, respectively, are revised to place such accounts in the "Investments" section of the Chart. Corresponding contra entry changes are made to accounts 1103, 1110, 1114, 1116, and 1601.

8. Account 1479, Miscellaneous Operational Advances, formerly account 1449, is renumbered in order to permit reidentification of the remaining accounts in the 1440 series as "Advances to Agency Personnel".

9. This revision notice should be filed with the Chart and Description of Accounts, Office of Finance, for reference purposes. The new and revised pages should be added or substituted for the existing pages in the Chart and deleted pages removed. The pages withdrawn may be destroyed.

10. Revised pages also are provided to substitute for existing pages in the attachment to Office of Finance Instruction 116, dated 30 December 1965, which identified the relationship of old general ledger account numbers to new general ledger account numbers.

[REDACTED]

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/ R. H. FUCHS
Director of Finance

- 3 -

S E C R E T

Combined General Ledger Accounts

Revision No. 1
1 April 1966

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S E C R E T

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	OLD G. L. ACCT. CF	VF	NEW G. L. ACCT.
<u>Headquarters Advances (continued)</u>			14
Advances to Agency Personnel (40-59)			
Advances to Agency Personnel -			
Regular Rolls	144.1		41
Advances to Agency Personnel -			
Special Rolls	144.2		42
Advances to Agency Personnel -			
Continuing	144.3		43
Advances to Agency Personnel -			
Special Rolls - Foreign Income Tax	144.4		44
Miscellaneous Advances (60-79)			
Advances to Other U. S.			
Government Agencies -			
(Appropriation Expended)	146.3	146.3	61
Reserve for Advances to Other			
U. S. Government Agencies -			
(Appropriation Expended)	346.3	346.3	63
Advances to Other U. S.			
Government Agencies -			
(Appropriation Unexpended)	146.4	146.4	65
Advances and Other Receivables			
Due from Former Agency Personnel	148		67
Advances to Non-proprietary			
Cover Facilities for			
Compensation and Other			
Payments to Agency Personnel	149		69
Compensation and Allowance			
Payments Due from Agency			
Personnel - Regular Rolls	150.1	150.1	71
Compensation and Allowance			
Payments Due from Agency			
Personnel-Special Rolls	150.2		73
Office Imprest Funds	146.7		75
Miscellaneous Operational			
Advances	146.9		79
<u>Advances to Field Stations</u>			15
Advances to Stations -			
Acknowledged	140		01
Advances to Stations -			
Transfers Issued by			
Headquarters and Between			
Stations	140.8		05
Advances to Stations - Trans-			
fers Issued by Field Stations			
to Headquarters	140.9		07
Advances to [REDACTED]			
Installations Centralized			
Control	141		11
Advances to Stations - Suspense	140.5		19

Approved For Release 2001/03/02 : CIA-RDP78-05244A000200030001-2

Revision No. 1

1 April 1966

S E C R E T

25X1A

Investments

16

Investments in Proprietary and
Operational Investment Projects
(01-09)

Investments in Proprietary Projects	180	01
Proprietary Project Advances in Transit	180.1	03
Notes Receivable - Project Liquidations	184	04
Investments in Agency Controlled Activities Within [REDACTED] Projects	181	05
Investments in Operational Investment Projects	183	06
Reserve for Investments in Projects	380	07

Investments in Securities (10-19)

Investments in Securities - Project Liquidation Reserve Funds	185	11
Premium on Investments in Securities - Project Liquidation Reserve Funds	187	13

Investments of Trust Funds in
Proprietary Projects (20-29)

Trust Funds Deposited with Proprietary Projects	188	21
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Property

17

Real Property (01-19)

Real Property Owned	177	11
Improvements to Real Property Assigned or Leased to the Agency	178	13
Reserve for Real Property Owned and Improvements to Real Property Assigned or Leased to the Agency	377	15

Personal Property on Hand (20-39)

Stores - Supplies and Equipment	170	21
Materiel Earmarked for Shipment	175.9	23
Materiel in Transit from Type I Installations to Headquarters	175.0	25
Materiel in Transit Between Type I Installations	175.8	27
Property Accountability of Type I Installations (except Property in Use and on Loan from Others)	195	31
Accountability to Headquarters - Property Procured Locally - Field Expended by Type I Installations	195.9	33

S E C R E T

Approved For Release 2001/03/02 : CIA-RDP78-05244A000200030001-2

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Property (continued)

17

Property in Use (40-59)

Property in Use - Headquarters	171	41
Property in Use - Type II Installations	176	43
Property in Use - Other	179	45
Property in Hands of Contractors	174	47
Property in Use - Type I Installations		48
Reserve for Property in Use and in Hands of Contractors	371	49
	374	
	376	
	379	

Nonexpendable Property Purchased by Type III Installations

Pending Recordation by Office of Logistics (Headquarters)	170.9	51
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Nonexpendable Material in Transit from Type I Installations to Type III Installations (Headquarters)

	175.1	53
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Property Purchased for Cash	176.9	55
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Property on Loan (60-79)

Property on Loan or on Commitment to Others	172	61
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Property on Loan from Others - Headquarters	173	63
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Property on Loan from Others - Type I Installations		65
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Other Assets

18

Accounts Receivable (01-19)

Due from Other U. S. Government Agencies - Overpayments on Billings Paid Prior to Audit	152.6	01
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Refunds Due on Unused Passenger Tickets	152.3	03
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Due from Projects - Proceeds of Property Bartered	157	07
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Miscellaneous Accounts Receivable	152.9	152.9	19
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Miscellaneous (20-39)

Accrued Interest - Investments in Securities - Project Liquidation Reserve Funds	186	21
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Special Commodity Assets	192	23
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Personal Effects (other than cash) Held in Trust for Agency Personnel (Including Deceased Personnel)	193	25
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Securities Held in Trust for Agency Personnel	194	27
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	CF	VF		NEW G. L. ACCT.
<u>Deferred Charges</u>				19
Deferred Debits - Undistributed Charges	250	250		11
Deferred Debits - Property Released	252			13
Deferred Debits - Cash Short or Over	120			15

LIABILITIES

<u>Accounts Payable and Trust Liabilities</u>				31
Due to U. S. Treasury (01-19)				
Due to U. S. Treasury - Federal Income Taxes Withheld	310.2	310.2		11
	310.7			
	310.8			
	311.1			
	311.3			
	311.8			
Due to U. S. Treasury - Income Tax Payments Received from Agents	311.2			12
Due to U. S. Treasury - FICA Taxes	310.6	310.6		13
	311.4			
	311.6			
Due to U. S. Treasury - Miscellaneous Receipts				18
Due to U. S. Civil Service Commission (20-39)				
Due to U. S. Civil Service Commission - Federal Group Life Insurance Withholdings and Contributions	310.4	310.4		21
Due to U. S. Civil Service Commission - Federal Health Benefits Withholdings and Contributions		312.2		23
Due to U. S. Civil Service Commission - Retirement Deductions and Agency Retirement Contributions	310.1	310.1		25
Due to Others (40-59)				
Non-Federal Income Taxes Withheld	313.2	313.2		40
	313.8			
Accounts Payable - Transportation Purchased	303.1			42
Accounts Payable - Unmatched Payments for Property Subject to Headquarters Property Procedures	303.2	303.2		43

OLD G. L. ACCT.
CF VF

NEW G. L. ACCT.

Accounts Payable and Trust

Liabilities (continued)

31

Accounts Payable - Property Subject to Headquarters Property Procedures - Unmatched Credits	303.3		45
Accounts Payable - Procurement by Type I Installations for Headquarters Expenditure	303.4		46
Accounts Payable - Income Tax Refunds Due Agents	303.5		47
Due to Other U. S. Government Agencies - Underpayments on Billings Paid Prior to Audit		303.6	49
Counter Checks Payable	302		50
Due to Others - Property on Loan	320		51
Accounts Payable - Other	303.9		52
Due to CIA Retirement and Disability Fund - Participants' Contributions and Agency Contributions	310.9	310.9	54
Due to Consolidated Charities Withholdings for Combined Federal Campaign	306	306	55
Due to GEHA - Federal Health Benefits Withholdings and Contributions	312.1	312.1	56
Due to GEHA - Health Insurance Withholdings and Contributions (Contract Plan)	312.3	312.3	57
Due to GEHA - Other	340.1		58
Due to Credit Union	340.3		59
Trust Liabilities (60-79)			
U. S. Savings Bonds Deductions	314	314	61
Advances from Public Service Aid Society	319		63
Due to Agency Personnel - Payment Deferred	360		65
Funds Withheld Under Commercial Contracts	362		67
Liability for Cash, Securities and Personal Effects Held in Trust	363		69
Liability for Project Funds Held in Trust	366		71
Due to Agency Personnel - Funds Held in Trust by Proprietary Projects	368		73

Revision No. 1
1 April 1966

S E C R E T

S E C R E T

	OLD G. L. ACCT. CF	VF	NEW G. L. ACCT.
<u>Accountability for Advances from</u>			
<u>Other Government Agencies</u>			32
Advances from Other U. S.			
Government Agencies	318	318	11
<u>Accrued Compensation - Field Employees</u>			33
Accrued Compensation - Regular			
Rolls	300.1		11
Accrued Compensation - Special			
Rolls	300.2		12
<u>Accountability of Agent or Imprest Fund</u>			
<u>Cashiers</u>			34
Accountability for Treasury Funds			
with Cashiers	315	316	11
<u>Deferred Credits</u>			35
Deferred Credits - Proceeds from			
Sales of Vehicles		351	11
Deferred Credits - Proceeds from			
Sales of Personal Property (Other			
than Vehicles)		352	13
Deferred Credits - Income Earned,			
Not Collected	353		15
Deferred Credits - Unapplied			
Collections	350	359	19
<u>Project Liquidation Reserve</u>			36
Project Liquidation Reserve	364		11
<u>Accountability for Agency Retirement</u>			37
<u>Fund</u>			
Due to CIA Retirement and Disability			
System - Disbursing Funds		309	11

UNITED STATES GOVERNMENT INVESTMENT

<u>Unexpended Appropriations</u>			41
Appropriations Available for			
Allotment (By Symbols and			
Titles)		505	05
Unobligated Allotments	510	510	10
Unliquidated Obligations	520	520	12
Unobligated Appropriations			
Transferred to Reserve		514	14
Appropriations Transferred			
from Other U. S. Government			
Agencies		533	15

Revision No. 1.

1 April 1966

S E C R E T

S E C R E T
Approved For Release 2001/03/02 : CIA-RDP78-05244A000200030001-2

OLD G. L. ACCT.
CF VF

NEW G. L. ACCT.

<u>Unexpended Appropriations (continued)</u>			41
Appropriations Not Available for			
Allotment (Reserve for			
Contingencies)	500		17
Reserve for Contingencies -			
Adjustments Awaiting Budget			
Bureau Approval	501		19
 <u>Invested and Donated Capital</u>			 42
General (01-19)			
Invested and Donated Capital	450	450	11
Reimbursements to			
Appropriations		531	13
Expended Appropriations	530	530	15
Income (20-39)			
Current Income - Miscellaneous			
Receipts		650.1	21
Current Income - Reimbursements		650.5	25
Costs (40-79)			
Direct Allotment Costs	601	601	41
Indirect Costs - Property Issues	602.2		42
Indirect Costs - Property Placed			
in Use	602.3		43
Indirect Costs - Printing			
Services	602.4		44
Property Purchased - Expenditures			45
Property Purchased - Acquisitions			46
Current Expense - Miscellaneous			
Receipts		627	47
Miscellaneous Costs	608	608	48
Inventory Acquisition Cost			
Differences	661	661	51
Inventory Shortages and			
Overages (Debit or Credit)	662		53
Inventory Price Adjustments	663		55
Inventory and Price Adjustments			
to Reserve for Property in Use	664		57
Property Reconciliation Adjust-			
ments (Debit or Credit)	665		59
Redistributed Costs (Credit)	669		61
Cost of Property Written Off	670		63
Cost of Property Sold	672		65
Property Donated to Other			
Governmental Agencies - Other			
Than for Project Activities	675		67
Property Donated to Foreign			
Countries - Other than for			
Project Activities	676		69
Cost of Issues of Property			
Declared Excess	678		71
Loss or Gain on Property			
Bartered	679		73

S E C R E T

	OLD G. L. ACCT. CF	NEW G. L. ACCT. VF
<u>Invested and Donated Capital (continued)</u>		42
Value of Property Returned to		
Stock (Credit)	680	75
Property Donated to this Agency	681	77
Accounts Payable Written Off	682	79

MEMORANDUM ACCOUNTS

<u>Retirement Accounts</u>		71
Reciprocal Account - Civil		
Service Commission	710	710
Retirement Deductions - Prior		
Periods	711	711
Retirement Deductions - Current		
Calendar Year	713	713
<u>Property Accounts</u>		72
Property Authorizations	511	11
Unused Property Authorizations	512	12
Unfilled Requisitions	522	13
Property Issues	532	14
<u>Other</u>		73
Unexpended [REDACTED] Grants -		
Non-controlled Projects	750	01
Payments to be Reported to IRS		
on Form 1099	755	755
Assets Written Off - Further		
Follow Up Required	760	05
Cached Funds and Commodities		
(Debit)	765	07
Travelers Checks Held on Con-		
signment	768	09
Documents Due in from Projects		
(Debit)	770	11
Social Security Taxable Wage		
Credits	780	13
Memorandum Accounts Control	799	799
		19

25X1A

1 April 1966

S E C R E T

CIA RETIREMENT AND DISABILITY FUND OLD G. L. ACCT. NEW G. L. ACCT.

Asset Accounts

		91	
Funds in Process	905		05
Disbursing Funds - Due from CIA	906		06
Investments - Par	908		08
Interest Purchased	909		09
Unamortized Premium on Investments	910		10
Unamortized Discount on Investments	911		11
Accounts Receivable	918		13
Accrued Interest on Investments	920		15
Accrued Participants' Contributions -			
Compulsory	922		17
Accrued Agency Contributions -			
Matching	924		19

Liability Accounts

		93	
Due to CSC - Annuitants' Health			
Benefits Withholdings	930		11
Unidentified Collections	938		13

Net Worth

		94	
Assets Available for Benefit Pay-			
ments	940		11
Income Accounts (20-39)			
Compulsory Contributions	950		20
Service Credit Contributions -			
Transferred and Purchased	952		22
Voluntary Contributions -	954		24
Agency Contributions - Matching	956		26
Agency Contributions - Other	958		28
Interest on Service Credit Con-			
tributions Transferred from CSC	960		30
Interest on Investments	962		32
Amortized Discount on Investments	964		34
Gain (or Loss) on Sale of Invest-			
ments	966		36
Other Income	968		38
Expense Accounts (40-59)			
Refunds of Compulsory Contributions	970		40
Refunds of Service Credit Contribu-			
tions	972		42
Refunds of Voluntary Contributions	974		44
Refunds of Retirement Contributions			
and Accrued Annuities - Deceased			
Annuitants	976		46
Annuity Benefit Payments - Retirees	978		48
Annuity Benefit Payments - Survivors	980		50
Interest on Refunded Compulsory and			
Service Credit Contributions	982		52
Interest on Refunded Voluntary			
Contributions	983		53

1 April 1966

SECRET

OLD G. L. ACCT. NEW G. L. ACCT.

<u>Net Worth (continued)</u>		94	
Amortized Premium on Investments	984		54
Other Expenses	986		56
 <u>Memorandum Accounts</u>		97	
Memorandum Account Control (Dr.) -			
CIA Retirement Accounts	990		90
Compulsory Contributions (Cr.)	991		91
Service Credit Contributions	992		92
Voluntary Contributions (Cr.)	993		93

1 April 1966

SECRET

CHART AND DESCRIPTION OF ACCOUNTS

OFFICE OF FINANCE

Applicability

This Chart and Description of Accounts provides the account classifications to be used by the Office of Finance for the recordation of financial transactions processed by it. Any need or requirement for revisions in the account classifications prescribed herein shall be referred to the Policy and Planning Staff for appropriate action.

Classification

This Office of Finance issuance is considered of an intelligence nature within the definition of Group 1 under Executive Order 10964 and is excluded from automatic downgrading or declassification. (See HR [REDACTED] revised 31 October 1962)

25X1A

GROUP 1 Excluded from automatic downgrading and declassification

1 April 1966

- 1 -

S E C R E T

INDEX OF ACCOUNTS

ASSETS

Cash on Hand and on Deposit

- 1101 - Appropriated Funds Available for Withdrawal
- 1102 - Appropriated Funds Available for Withdrawal - Advances
from Other Government Agencies
- 1103 - Treasury Funds with Agency Cashiers
- 25X1A 1105 - Disbursing Funds with Treasury - [REDACTED]
(Symbol 21x6889)
- 25X1A 1106 - Disbursing Funds with Treasury - All Agency Activities
Except [REDACTED] (Symbol 20x6549)
- 1108 - U. S. Treasury Checks Held for Field Station and
Custodian Funding
- 1110 - Cash on Hand for Disbursing
- 1112 - Bank Cashiers' Checks on Hand
- 1114 - Cash in Bank - Covert Accounts
- 1115 - Foreign Monies on Hand
- 1116 - Cash with Funding Activities
- 1117 - Undeposited Collections
- 1118 - Checks in Transit for Collection
- 1119 - Cash in Bank - Special Trust Deposits

Appropriation Receivables

- 1211 - Reimbursements Receivable - Active Appropriations
- 1213 - Estimated Receipts for Allotment (By Symbols and Titles)

Revision No. 1
1 April 1966

- 2 -
S E C R E T

S E C R E T

Headquarters Advances

Operational Project Advances

1421 -

1422 -

25X1A

1429 - Project Advances in Transit

Advances to Agency Personnel

1441 - Advances to Agency Personnel - Regular Rolls

1442 - Advances to Agency Personnel - Special Rolls

1443 - Advances to Agency Personnel - Continuing

1444 - Advances to Agency Personnel - Special Rolls - Foreign
Income Tax

Miscellaneous Advances

1461 - Advances to Other U. S. Government Agencies -
(Appropriation Expended)

1463 - Reserve for Advances to Other U. S. Government Agencies -
(Appropriation Expended)

1465 - Advances to Other U. S. Government Agencies -
(Appropriation Unexpended)

1467 - Advances and Other Receivables Due From Former Agency
Personnel

1469 - Advances to Non-Proprietary Cover Facilities for
Compensation and Other Payments to Agency Personnel

1471 - Compensation and Allowance Payments Due from Agency
Personnel - Regular Rolls

1473 - Compensation and Allowance Payments Due from Agency
Personnel - Special Rolls

1475 - Office Imprest Funds

1479 - Miscellaneous Operational Advances

Revision No. 1

1 April 1966

S E C R E T

S E C R E T

Approved For Release 2001/03/02 : CIA-RDP78-05244A000200030001-2

Advances to Field Stations

- 1501 - Advances to Stations - Acknowledged
- 1505 - Advances to Stations - Transfers Issued by Headquarters and Between Stations
- 1507 - Advances to Stations - Transfers Issued by Field Stations to Headquarters
- 25X1A 1511 - Advances to [REDACTED] Installations - Centralized Control
- 1519 - Advances to Stations - Suspense

Investments

Investments in Proprietary and Operational Investment Projects

- 1601 - Investments in Proprietary Projects
- 1603 - Proprietary Project Advances in Transit
- 1604 - Notes Receivable - Project Liquidations
- 25X1A 1605 - Investments in Agency Controlled Activities Within [REDACTED] Projects
- 1606 - Investments in Operational Investment Projects
- 1607 - Reserve for Investments in Projects

Investments in Securities

- 1611 - Investments in Securities - Project Liquidation Reserve Funds
- 1613 - Premium on Investments in Securities - Project Liquidation Reserve Funds

Investments of Trust Funds in Proprietary Projects

- 1621 - Trust Funds Deposited with Proprietary Projects

Property

Real Property

- 1711 - Real Property Owned
- 1713 - Improvements to Real Property Assigned or Leased to the Agency
- 1715 - Reserve for Real Property Owned and Improvements to Real Property Assigned or Leased to the Agency

Approved For Release 2001/03/02 : CIA-RDP78-05244A000200030001-2

S E C R E T

Personal Property on Hand

- 1721 - Stores - Supplies and Equipment
- 1723 - Materiel Earmarked for Shipment
- 1725 - Materiel in Transit from Type I Installations to Headquarters
- 1727 - Materiel in Transit Between Type I Installations
- 1731 - Property Accountability of Type I Installations (Except Property In Use and On Loan From Others)
- 1733 - Accountability to Headquarters - Property Procured Locally - Field Expended by Type I Installations

Property in Use

- 1741 - Property in Use - Headquarters
- 1743 - Property in Use - Type II Installations
- 1745 - Property in Use - Other
- 1747 - Property in Hands of Contractors
- 1748 - Property in Use - Type I Installations
- 1749 - Reserve for Property in Use and in Hands of Contractors
- 1751 - Nonexpendable Property Purchased by Type III Installations Pending Recordation by Office of Logistics (Headquarters)
- 1753 - Nonexpendable Materiel in Transit from Type I Installations to Type III Installations (Headquarters)
- 1755 - Property Purchased for Cash

Property on Loan

- 1761 - Property on Loan or on Commitment to Others
- 1763 - Property on Loan from Others - Headquarters
- 1765 - Property on Loan from Others - Type I Installations

Other Assets

Accounts Receivable

- 1801 - Due from Other U. S. Government Agencies - Overpayments on Billings Paid Prior to Audit

S E C R E T

1803 - Refunds Due on Unused Passenger Tickets

1807 - Due from Projects - Proceeds of Property Bartered

1819 - Miscellaneous Accounts Receivable

Miscellaneous

1821 - Accrued Interest - Investment in Securities - Project
Liquidation Reserve Funds

1823 - Special Commodity Assets

1825 - Personal Effects (other than cash) Held in Trust for
Agency Personnel (Including Deceased Personnel)

1827 - Securities Held in Trust for Agency Personnel

Deferred Charges

1911 - Deferred Debits - Undistributed Charges

1913 - Deferred Debits - Property Released

1915 - Deferred Debits - Cash Short or Over

LIABILITIES

Accounts Payable and Trust Liabilities

Due to U. S. Treasury

3111 - Due to U. S. Treasury - Federal Income Taxes Withheld

3112 - Due to U. S. Treasury - Income Tax Payments Received
from Agents

S E C R E T

3113 - Due to U. S. Treasury - FICA Taxes

3118 - Due to U. S. Treasury - Miscellaneous Receipts

Due to U. S. Civil Service Commission

3121 - Due to U. S. Civil Service Commission - Federal Group
Life Insurance Withholdings and Contributions

3123 - Due to U. S. Civil Service Commission - Federal Health
Benefits Withholdings and Contributions

3125 - Due to U. S. Civil Service Commission - Retirement
Deductions and Agency Retirement Contributions

Due to Others

3140 - Non-Federal Income Taxes Withheld

3142 - Accounts Payable - Transportation Purchased

3147 - Accounts Payable - Income Tax Refunds Due Agents

3149 - Due to Other U. S. Government Agencies - Underpayments
on Billings Paid Prior to Audit

3150 - Counter Checks Payable

3151 - Due to Others- Property on Loan

3152 - Accounts Payable - Other

3154 - Due to CIA Retirement and Disability Fund - Participants'
Contributions and Agency Contributions

3155 - Due to Consolidated Charities Withholdings for Combined
Federal Campaign

Revision No. 1
1 April 1966

- 7 -
S E C R E T

3156 - Due to GEHA - Federal Health Benefits Withholdings and Contributions

3157 - Due to GEHA - Health Insurance Withholdings and Contributions (Contract Plan)

3158 - Due to GEHA - Other

3159 - Due to Credit Union

Trust Liabilities

3161 - U. S. Savings Bonds Deductions

3163 - Advances from Public Service Aid Society

3165 - Due to Agency Personnel - Payment Deferred

3167 - Funds Withheld Under Commercial Contracts

3169 - Liability for Cash, Securities and Personal Effects Held in Trust

3171 - Liability for Project Funds Held in Trust

3173 - Due to Agency Personnel - Funds Held in Trust by Proprietary Projects

Accountability for Advances from Other Government Agencies

3211 - Advances from Other U. S. Government Agencies

Accrued Compensation - Field Employees

3311 - Accrued Compensation - Regular Rolls

3312 - Accrued Compensation - Special Rolls

Accountability of Agent or Imprest Fund Cashiers

3411 - Accountability for Treasury Funds with Cashiers

Deferred Credits

3511 - Deferred Credits - Proceeds from Sales of Vehicles

3513 - Deferred Credits - Proceeds from Sales of Personal Property (Other than Vehicles)

1 April 1966

- 85 -

3515 - Deferred Credits - Income Earned, Not Collected

3519 - Deferred Credits - Unapplied Collections

Project Liquidation Reserve

3611 - Project Liquidation Reserve

Accountability for Agency Retirement Fund

3711 - Due to CIA Retirement and Disability System - Disbursing
Funds

UNITED STATES GOVERNMENT INVESTMENT

Unexpended Appropriations

4105 - Appropriations Available for Allotment (By Symbols and Titles)

4110 - Unobligated Allotments

4112 - Unliquidated Obligations

4114 - Unobligated Appropriations Transferred to Reserve

4115 - Appropriations Transferred from Other U. S. Government
Agencies

4117 - Appropriations Not Available for Allotment (Reserve for
Contingencies)

4119 - Reserve for Contingencies - Adjustments Awaiting Budget
Bureau Approval

Invested and Donated Capital

General

4211 - Invested and Donated Capital

4213 - Reimbursements to Appropriations

4215 - Expended Appropriations

1 April 1966

- 9 -

S E C R E T

Income

4221 - Current Income - Miscellaneous Receipts

4225 - Current Income - Reimbursements

Costs

4241 - Direct Allotment Costs

4242 - Indirect Costs - Property Issues

4243 - Indirect Costs - Property Placed in Use

4244 - Indirect Costs - Printing Services

4245 - Property Purchased - Expenditures

4246 - Property Purchased - Acquisitions

4247 - Current Expense - Miscellaneous Receipts

4248 - Miscellaneous Costs

4251 - Inventory Acquisition Cost Differences

4253 - Inventory Shortages and Overages (Debit or Credit)

4255 - Inventory Price Adjustments

4257 - Inventory and Price Adjustments to Reserve for Property
in Use

4259 - Property Reconciliation Adjustments (Debit or Credit)

4261 - Redistributed Costs (Credit)

4263 - Cost of Property Written Off

4265 - Cost of Property Sold

4267 - Property Donated to Other Governmental Agencies - Other
than for Project Activities

4269 - Property Donated to Foreign Countries - Other than for
Project Activities

4271 - Cost of Issues of Property Declared Excess

Revision No. 1
1 April 1966

- 10 -
S E C R E T

- 4273 - Loss or Gain on Property Bartered
- 4275 - Value of Property Returned to Stock (Credit)
- 4277 - Property Donated to this Agency
- 4279 - Accounts Payable Written Off

MEMORANDUM ACCOUNTS

Retirement Accounts

- 7110 - Reciprocal Account - Civil Service Commission
- 7111 - Retirement Deductions - Prior Periods
- 7113 - Retirement Deductions - Current Calendar Year

Property Accounts

- 7211 - Property Authorizations
- 7212 - Unused Property Authorizations
- 7213 - Unfilled Requisitions
- 7214 - Property Issues

Other

- 7301 - Unexpended Subsidies and Grants - Non-controlled Projects
- 7303 - Payments to be Reported to IRS on Form 1099
- 7305 - Assets Written Off - Further Follow Up Required
- 7307 - Cached Funds and Commodities (Debit)
- 7309 - Travelers Checks Held on Consignment
- 7311 - Documents Due in From Projects (Debit)
- 7313 - Social Security Taxable Wage Credits
- 7319 - Memorandum Accounts Control

1 April 1966

- 11 -

CIA RETIREMENT AND DISABILITY FUND

Asset Accounts

- 9105 - Funds in Process
- 9106 - Disbursing Funds - Due from CIA
- 9108 - Investments - Par
- 9109 - Interest Purchased
- 9110 - Unamortized Premium on Investments
- 9111 - Unamortized Discount on Investments
- 9113 - Accounts Receivable
- 9115 - Accrued Interest on Investments
- 9117 - Accrued Participants' Contributions - Compulsory
- 9119 - Accrued Agency Contributions - Matching

Liability Accounts

- 9311 - Due to CSC - Annuitants' Health Benefits Withholding
- 9313 - Unidentified Collections

Net Worth

- 9411 - Assets Available for Benefit Payments

Income Accounts

- 9420 - Compulsory Contributions
- 9422 - Service Credit Contributions - Transferred and Purchased
- 9424 - Voluntary Contributions
- 9426 - Agency Contributions - Matching
- 9428 - Agency Contributions - Other
- 9430 - Interest on Service Credit Contributions Transferred from CSC

1 April 1966

- 12 -

- 9432 - Interest on Investments
- 9434 - Amortized Discount on Investments
- 9436 - Gain (or Loss) on Sale of Investments
- 9438 - Other Income

Expense Accounts

- 9440 - Refunds of Compulsory Contributions
- 9442 - Refunds of Service Credit Contributions
- 9444 - Refunds of Voluntary Contributions
- 9446 - Refunds of Retirement Contributions and Accrued
Annuities - Deceased Annuitants
- 9448 - Annuity Benefit Payments - Retirees
- 9450 - Annuity Benefit Payments - Survivors
- 9452 - Interest on Refunded Compulsory and Service Credit
Contributions
- 9453 - Interest on Refunded Voluntary Contributions
- 9454 - Amortized Premium on Investments
- 9456 - Other Expenses

Memorandum Accounts

- 9790 - Memorandum Account Control (Dr.) - CIA Retirement
Accounts
- 9791 - Compulsory Contributions (Cr.)
- 9792 - Service Credit Contributions
- 9793 - Voluntary Contributions (Cr.)

1 April 1966

- 13 -

1101

1101 - Appropriated Funds Available for Withdrawal

This debit balance (asset) account represents the balance of appropriations to the Agency which are available for withdrawal by CIA. Separate subsidiary accounts will be maintained for each fiscal year appropriation.

Debit this account with:

(a) Total appropriations authorized for CIA (contra to account 4105 or 4117).

Credit this account with:

(a) Funds received from contributing agencies and deposited by CIA with the Department of the Treasury (contra to account 3519).

1 April 1966

- 14 -

Unexpended

SECRET

S E C R E T

1102

1102 - Appropriated Funds Available for Withdrawal - Advances from
Other Government Agencies

This debit balance account represents the balance of funds which originally were received as advances from other Government agencies and deposited in holding accounts with certain agencies for subsequent withdrawal by CIA. A subsidiary account will be maintained for each check deposited.

Debit this account with:

- * (a) Amount of each check deposited (contra to account 3211 with a concurrent entry to debit account 4115 and credit account 4105 or 1213 if previously estimated).

Credit this account with:

- (a) Funds received from other agencies representing withdrawals of amounts in this account (contra to account 3519).

Revision No. 1
1 April 1966

Unexpended

- 15 -

S E C R E T

1103

1103 - Treasury Funds With Agency Cashiers

This debit balance account represents the outstanding balance of advances made by the Department of the Treasury to Agency Cashiers to cover disbursements. A subsidiary account will be maintained for each Cashier. For those Office of Finance Cashiers who maintain funds in a bank account, two subsidiary accounts will be used; one for cash in bank and one for funds on hand.

Debit this account with:

- (a) Amount of each initial advance and subsequent increases in the amounts advanced (contra to account 3411).
- (b) Amounts of reimbursements to Cashier funds for disbursements made (contra to account 1106 or 1105).
- (c) Checks drawn on this account for which stop payment orders have been acknowledged by the bank (contra to account originally charged).

Credit this account with:

- (a) Amounts of advances decreased or closed out (contra to account 3411).
- (b) Allowable disbursements appearing on monthly accountings of cashiers (contra to applicable account).
- (c) Checks drawn to provide funds for deposit in covert bank accounts (contra to account 1114 or 1119).
- * (d) Checks drawn to provide funds for funding field installations and projects (contra to account 1116, 1421, 1422, 1505, 4241, or other applicable account(s) with a concurrent entry in the case of charges to account 4241 to debit account 1601, 1603, 1605 or 1606 and credit account 1607).
- (e) Checks drawn for advance salary payments and in liquidation of counter checks payable (contra to account 1471, 1473, or 3150).
- (f) Other disbursements from this account (contra to applicable account).
- (g) Charges assessed by banks (contra to account 4241).

Revision No. 1
1 April 1966

- 16 -

Unexpended

1105

25X1A

1105 - Disbursing Funds with Treasury - [REDACTED] (Symbol 21x6889)

25X1A

This debit balance (asset) account represents the amount under this symbol which is available for disbursement by the Chief Disbursing Officer for [REDACTED]. The balance in this account shall be reconciled monthly with that reported by the Department of the Treasury.

Debit this account with:

- (a) Funds received from contributing agencies and deposited by CIA with the Department of the Treasury which are available for disbursement (contra to account 1117).
- (b) Amounts of other collections deposited with the Department of the Treasury which are available for disbursement (contra to account 1117).
- (c) Amounts of checks scheduled to the Disbursing Office for cancellation (contra to account 4241 or other applicable accounts).

Credit this account with:

- (a) Amounts of PCS travel advances made [REDACTED] 25X1A (contra to account 1441).
- (b) Amounts of uncollectible checks returned by the Department of the Treasury, other than Miscellaneous Receipts (contra to account 1211 or 1819 or other applicable account).
- (c) Amounts of other vouchers and claims scheduled for payment to the Disbursing Officer (contra to account 4241 or other applicable account).

1 April 1966

- 17 -

Unexpended

SECRET

1106

1106 - Disbursing Funds - All Agency Activities Except [REDACTED]
(Symbol 20x6549)

25X1A

25X1A

This debit balance (asset) account represents the amount under this symbol which is available for disbursement by the Chief Disbursing Officer for all Agency activities except [REDACTED] (see account 1105). This account will include funds advanced to the Agency by other U. S. Government agencies. The balance in this account shall be reconciled monthly with the balance reported by the Department of the Treasury.

Debit this account with:

- (a) Funds received from contributing agencies and deposited by CIA with the Department of the Treasury which are available for disbursement (contra to account 1117).
- (b) Amounts of other collections deposited with the Department of the Treasury which are available for disbursement (contra to account 1117).
- (c) Amounts of checks scheduled to the Disbursing Officer for cancellation (contra to account 4241 or other applicable account).

Credit this account with:

- (a) Amounts of advances to other Government agencies scheduled to the Disbursing Officer for payment (contra to account 1465 or 4241 with concurrent entry in the case of debit to account 4241 to debit account 1461 and credit account 1463).
- (b) Amounts of uncollectible checks returned by the Department of the Treasury (contra to account 1819).
- (c) Amounts of other vouchers and claims scheduled for payment to the Disbursing Officer (contra to accounts 1911, 3143, 4241 or other applicable account).
- (d) Amounts of schedules covering application of withholdings for savings bonds (contra to account 3161).
- (e) Amounts transferred into the Treasury as Miscellaneous Receipts (contra to account 3118).
- (f) Amounts of schedules covering refunds of miscellaneous collections held in suspense (contra to account 3519).

Revision No. 1
Revised to change
Page No. only
1 April 1966

- 18 and 19 -

Unexpended

SECRET

1108

1108 - U. S. Treasury Checks Held for Field Station and Custodian
Funding

This debit balance account represents the amount of U. S. Treasury checks, other than such checks representing Agent Cashier accountable funds, which are held for deposit, or for release to Agency activities. Such checks will be recorded initially in this account when received.

Debit this account with:

(a) Such U. S. Treasury checks received (contra to account 1106)

Credit this account with:

(a) Such checks deposited or released to Agency activities (contra to applicable account).

1 April 1966

- 20 -

Unexpended

1110

1110 - Cash on Hand for Disbursing

This debit balance account represents the amount of U. S. dollars on hand and held as part of the Official Custodian's accountable funds for the purpose of making cash payments for vouchers, claims, advances and the funding of field installations and projects.

Debit this account with:

- (a) Proceeds of U. S. Treasury checks which are cashed for the purpose of replenishing or providing cash on hand for disbursing (contra to account 1108).
- (b) Cash collections transferred to the Official Custodian (contra to account 1117).

Credit this account with:

- * (a) Payments to fund field installations and projects (contra to account 1501, 1505, 1421, 1422, or 4241 with a concurrent entry in the case of charges to account 4241 to debit account 1601, 1603, 1605, or 1606 and credit account 1607).
- (b) Cash payments made for salary advances and in liquidation of counter checks payable (contra to account 1471, 1473, or 3150).
- (c) Other payments made from such funds (contra to account 1115, 1441, 1442, 1443, 1475, 3312, 3143, 4241, or other accounts as applicable).
- (d) Checks cashed from funds on hand for disbursing which are deposited (contra to account 1114).

Revision No. 1
1 April 1966

- 21 -

Unexpended

SECRET

1112

1112 - Bank Cashiers' Checks on Hand

This debit balance account represents the maximum face value of bank Cashiers' checks on hand in the Monetary Division, plus the excess of the maximum face value of such checks issued over the actual issue amounts pending adjustment upon receipt of the settlement sheet showing payment of the checks by the bank. A subsidiary account by check number will be maintained for each bank from which such checks are purchased.

Debit this account with:

(a) Amounts deposited with the bank covering the maximum face value of bank Cashiers' checks purchased and held for subsequent issue (contra to account 1114).

Credit this account with:

(a) The amount of each bank Cashiers' check issued (contra to account 1116, 1421, 1422, 1441, 1442, 1443, 1471, 1473, 3142, 3150, 3311, 3312, 4241 or other accounts as applicable).

(b) The difference between the maximum face value of each check listed and the amount for which it was actually issued, if any, as reported on the settlement sheet received from the bank (contra to account 1114).

(c) The maximum face value of bank Cashiers' checks which have been voided due to spoilage or cancelled because of a change in method of payment (contra to account 1114).

1 April 1966

- 22 -

Unexpended

1114

1114 - Cash in Bank - Covert Accounts

This debit balance account represents the balance of cash on deposit in headquarters-controlled covert bank accounts. A subsidiary account will be maintained for each covert bank account.

Debit this account with:

- (a) Deposits of collections and personal and other checks cashed from Agency funds (contra to account 1110 or 1117).
- (b) Deposits of proceeds of checks drawn on Agent Cashier Bank Accounts (contra to account 1103).
- (c) Amounts deposited by cover companies in headquarters-controlled accounts upon receipt of advice of deposit (contra to account 4241 or other accounts as applicable).
- (d) Bank credits received for checks sent out for collection (contra to account 1118).
- (e) Checks drawn on the account for which stop payments orders have been acknowledged by the bank (contra to account originally charged).

Credit this account with:

- * (a) Checks drawn on the account for advances to projects (contra to account 1116, 1421, 1422 or 4241 with a concurrent entry in the case of charges to account 4241 to debit account 1601, 1603, 1605 or 1606 and credit account 1607).
- (b) Amount of other checks drawn on the account (contra to account 1115, 1441, 1442, 1443, 1471, 1473, 3142, 3150, 3311, 3312, 4241 or other accounts as applicable).
- (c) Items deposited which are not honored for credit to the account (contra to account 1117).
- (d) Charges against the account assessed by the banks (contra to account 4241).

SECRET

1115

1115 - Foreign Monies on Hand

This debit balance account represents the amount, stated in dollar value, of foreign monies on hand in the Monetary Division, Office of Finance. A subsidiary account will be maintained for each type of currency or gold acquired, showing the country, date of transaction, voucher number, rate of exchange, units acquired, disbursed, and balance, together with the dollar value of acquisitions, disbursements and balance on hand.

Debit this account with:

- (a) Dollar value of foreign monies acquired by cash purchase (contra to account 1103, 1110, or 1114).
- (b) Dollar value of foreign monies returned by field installations or from other sources (contra to account 1422, 1441, 1442, 1507 or other accounts as applicable).

Credit this account with:

- (a) Dollar value of foreign monies issued to field installations, projects or individuals (contra to account 1422, 1441, 1442, 1505 or other accounts as applicable).
- (b) Dollar value of foreign monies converted to U. S. dollars (contra to account No. 1117).

1 April 1966

- 24 -

Unexpended

SECRET

1116

1116 - Cash with Funding Activities

This debit balance account represents the amount of cash on deposit with funding mechanisms. Funds in such mechanisms solely for the payment of their administrative expenses will not be recorded in this account. Subsidiary accounts will be maintained for each funding activity.

Debit this account with:

(a) Cash placed with funding mechanisms (contra to accounts 1103 or 1114).

Credit this account with:

* (a) Amount of such cash for which disbursements authorizations are issued (contra to accounts 1421, 1422, 1473, 3312, 4241 or other accounts as applicable with a concurrent entry in the case of charges to account 4241 representing payments to projects to debit account 1601, 1603, 1605, or 1606 and credit account 1607).

Revision No. 1
1 April 1966

- 25 -

Unexpended

S E C R E T

1117

1117 - Undeposited Collections

This debit balance account represents all collections received by the Office of Finance and held for (1) deposit in covert bank accounts or (2) for deposit with the Department of the Treasury. This excludes personal checks cashed by field installations which will be deposited directly to covert bank accounts. Separate sub-accounts will be maintained to distinguish between collections which will be deposited with the Department of the Treasury and those for deposit in covert bank accounts.

Debit this account with:

- (a) Collections which will be deposited with the Department of the Treasury (contra to account 3519).
- (b) All other collections (contra to applicable account(s)).
- (c) Items deposited which are not honored for credit (contra to account 1114).

Credit this account with:

- (a) Amounts deposited with the Department of the Treasury as evidenced by a Certificate of Deposit (contra to account 1105 or 1106).
- (b) Collections deposited in covert bank accounts (contra to account 1114 or 1119).
- (c) Collections (checks) which are processed for collection or conversion to a form which may be securely deposited (contra to account 1118).
- (d) Cash collections which are transferred to the Official Custodian as part of his accountable funds (contra to account 1110).
- (e) Items recorded in this account which were not honored by the bank for credit to the bank account upon determination that they will not be redeposited (contra to account credited when the item was received or to account 1442 or other accounts as may be applicable if it is not appropriate to reverse the original entry).

1 April 1966

- 26 -

Unexpended

1118

1118 - Checks in Transit for Collection

This debit balance account represents checks sent out for collection in lieu of immediate deposit to a bank account.

Debit this account with:

(a) Checks received by the Official Custodian which are forwarded for collection (contra to account 1117).

(b) Checks received from field stations which are forwarded for collection (contra to account 3519).

Credit this account with:

(a) Checks and/or bank credits received in payment of debits to this account (contra to account 1117 or 1114).

NOTE: Acceptable evidence of proof of checks in process of conversion to a form which may be securely deposited will be the carbon copies of transmittal letters with a detailed listing of the individual checks.

1 April 1966

- 27 -

Unexpended

S E C R E T

1119

1119 - Cash in Bank - Special Trust Deposits

This debit balance account represents cash held in bank accounts under Office of Finance control (a) acquired from deceased Agency personnel for payment to their next of kin or designees; (b) amounts due Agency personnel who are in sensitive positions which preclude payment of sums due; and (c) cash acquired from nonappropriated fund activities under Agency control. The sum of the balances of this account and accounts 1825 and 1827 will agree at all times with the balance of account 3169. Subsidiary accounts will be maintained reflecting a full description of transactions affecting each bank account.

Debit this account with:

- (a) Deposits of cash acquired from deceased Agency personnel (contra to account 1117).
- (b) Deposits of amounts due Agency personnel in sensitive positions (contra to appropriate cash account).
- (c) Deposits of cash acquired from nonappropriated fund activities (contra to account 1117, 1501 or other appropriate account).
- (d) Amounts of interest earned on interest-bearing bank accounts (contra to account 3169).

Credit this account with:

- (a) Withdrawals to provide funds to replace equivalent funds disbursed from other accounts (contra to account 1117).

1 April 1966

- 28 -

Unexpended

1211

1211 - Reimbursements Receivable - Active Appropriations

This debit balance (asset) account represents the total of billed amounts due to the United States which, when collected, will be lawfully available to reimburse active appropriations. A separate subsidiary account will be maintained for each fiscal year and "X" appropriation and will identify each billing recorded.

Debit this account with:

(a) Amounts of such bills rendered (contra to account 4225 with a concurrent entry to debit account 4213 and credit account 4105; if previously estimated, reverse original entry with a debit to account 4105 and credit to account 1213).

Credit this account with:

(a) Amounts of collections of items recorded in this account (contra to account 3519).

1 April 1966

- 29 -

Unexpended

S E C R E T

1213

1213 - Estimated Receipts for Allotment (By Symbols and Titles)

This debit balance (asset) account represents the amounts of estimated receipts which are lawfully available for allotment and obligation. A separate subsidiary account will be maintained for each fiscal year appropriation, no-year appropriation and funds from other Government agencies. The subsidiary account for "No Year" funds shall be identified with an "X" and the subsidiary account for funds from other Government agencies shall be identified with a "G". This account will include amounts requested from other Government agencies which when received will be treated as "Advances from other U. S. Government Agencies" and which are considered as available for allotment.

Debit this account with:

(a) Amounts of estimated receipts which when collected will be lawfully available to reimburse Agency appropriations (contra to account 4105).

(b) Amounts of estimated receipts from other Government agencies which are treated as available for "G" account allotment (contra to account 4105).

Credit this account with:

(a) Amounts of estimated receipts which will be available to reimburse Agency appropriations reversed for which bills are rendered or for which collections are received (contra to account 4105).

* (b) Collections of estimated receipts reflected in this account representing amounts due from other Government agencies which are being treated as "Advances from Other U. S. Government Agencies" (contra to account 1102 or 3519 with a concurrent entry to debit account 4115 and credit account 3211).

(c) Amounts of estimated receipts canceled or reduced (contra to account 4105).

Revision No. 1
1 April 1966

Unexpended

- 30 -

S E C R E T

25X1A

Approved For Release 2001/03/02 : CIA-RDP78-05244A000200030001-2

Approved For Release 2001/03/02 : CIA-RDP78-05244A000200030001-2

1422
-1-2

1422 - Advances to Projects [REDACTED]

25X1A
25X1A

This debit balance account represents the balance of funds advanced for headquarters-controlled (1) projects [REDACTED] (2) operational loans not classified as operational investment projects. A subsidiary account will be maintained for the funds advanced for each such project or operational loan. All such advances will be recorded as allotment expenditures. Advances to projects [REDACTED] will be cleared from this account based upon acceptable accountings for the funds advanced. Operational loans not classified as operational investment projects but initially approved as operationally justified costs in the event they are not repaid will be cleared from this account and concurrently established in account 7305 based upon acknowledgment that the loan proceeds have been received by the advancee.

25X1A

Debit this account with:

- * (a) Funds advanced for headquarters-controlled (1) projects [REDACTED] (2) operational loans not classified as operational investment projects (contra to account 1103, 1110, 1114, 1115, 1116, 1501, 1507, 1519, or other accounts as applicable).

(b) Amounts reinstated to this account representing items previously written off for which payment has currently been received (contra to account 4248 with concurrent entry to (1) debit account 1117, 1501, or 1507, and credit account 1422 and (2) debit account 7319 and credit account 7305 when applicable).

Credit this account with:

- (a) Amounts in this account for which acceptable accountings are received (contra to account 4248 or other accounts as applicable).
- (b) Operational loans made upon receipt of acknowledgment that the loan proceeds have been received by the advancee in instances where the loan is approved in the full amount as an operationally justified cost in the event it should not be repaid (contra to account 4248 with concurrent debit to account 7305 and credit to account 7319).
- (c) Amounts in this account for which accountability is transferred to a field station or base (contra to account 1505).
- (d) Amounts returned to the Agency which represent refunds of amounts remaining in this account (contra to account 1117, 1501, or 1507).

25X1A

Revision No. 1
1 April 1966

- 32 -

S E C R E T

Expended

1422

-2-2

(e) Amounts returned to the Agency representing repayment of items previously written off (contra to account 1117, 1501, or 1507 with concurrent entry to (1) debit account 1422 and credit account 4248 and (2) debit account 7319 and credit account 7305, when applicable).

NOTE: Refunds credited to this account and amounts in this account for which accountability is transferred to a field station or base will be treated as reverse expenditures for the year in which the advance was made.

1 April 1966

- 133 -

Expended

1429

1429 - Project Advances in Transit

This debit balance account represents the balance of funds advanced to projects for transmittal to other Agency projects or activities other than proprietary projects. A subsidiary account will be maintained for each project.

Debit this account with:

(a) Funds advanced for transmittal to other projects (contra to account 1103, 1110, 1114 or other accounts as applicable).

Credit this account with:

(a) Funds transmitted to other projects (contra to accounts 1421, 1422 or other accounts as applicable).

1 April 1966

- 34 -
S E C R E T

Unexpended

1441

1441 - Advances to Agency Personnel - Regular Rolls

This debit balance account represents the balance of funds advanced to Agency personnel on regular rolls, except continuing advances to personnel in permanent travel status, to cover expenses to be incurred in connection with travel and performance of other official duties. This account will be limited to advances for which accountings will be made to headquarters. All such advances are to be accounted for in full by the predetermined due date. A subsidiary account will be maintained for each individual.

Debit this account with:

- (a) Funds advanced to Agency personnel on regular rolls for which accountings will be made to headquarters (contra to account 1103, 1105, 1106, 1110, 1114, 1115 or other accounts as applicable).
- (b) Value of transportation tickets furnished Agency personnel on regular rolls for which accountings will be made to headquarters (contra to account 3142 or other accounts as applicable).
- * (c) Amounts of such advances made by a field station when the accountability is transferred to headquarters (contra to account 1501, 1507, or 1509 as applicable).
- (d) Amounts of credit balances in this account transferred to a field station or base for disposition (contra to account 1505).
- (e) Disallowed portion of transportation tickets purchased by GTR's (contra to account 3142).

Credit this account with:

- (a) Amounts refunded or accounted for by the individual (contra to account 1117, 1501, 1507, 1803, 3519, 4241 or other accounts as applicable).
- (b) Amounts of advances in this account for which accountability is transferred to a field station or base (contra to account 1505).
- (c) Amounts of advances in this account written off (contra to account 4241).
- (d) Amounts in this account which remain uncollected or unaccounted for after the individual involved separates from the Agency (contra to account 1467).

Revision No. 1
1 April 1966

- 35 -

Unexpended

S E C R E T

1442

1442 - Advances to Agency Personnel - Special Rolls

This debit balance account represents the balance of funds advanced to Agency personnel on special rolls, except continuing advances to personnel in permanent travel status, to cover expenses to be incurred in connection with travel and performance of other official duties. This account will be limited to advances for which accountings will be made to headquarters. All such advances are to be accounted for in full by the predetermined due date. A subsidiary account will be maintained for each individual.

Debit this account with:

- (a) Funds advanced to Agency personnel on special rolls for which accountings will be made to headquarters (contra to account 1103, 1110, 1114, 1115 or other accounts as applicable).
- (b) Value of transportation tickets furnished Agency personnel on special rolls for which accountings will be made to headquarters (contra to account 3142 or other accounts as applicable).
- * (c) Amounts of such advances made by a field station when the accountability is transferred to headquarters (contra to account 1501, 1507, or 1519 as applicable).
- (d) Amounts of credit balances in this account transferred to a field station or base for disposition (contra to account 1505).

Credit this account with:

- (a) Amounts refunded or accounted for by the individual (contra to account 1117, 1501, 1507, 1803, 4241 or other accounts as applicable).
- (b) Amounts of advances in this account for which accountability is transferred to a field station or base (contra to account 1505).
- (c) Amounts of advances in this account written off (contra to account 4241).
- (d) Amounts in this account which remain uncollected or unaccounted for after the individual involved separates from the Agency (contra to account 1467).

Revision No. 1
1 April 1966

- 36 -

Unexpended

S E C R E T

SECRET

1443

1443 - Advances to Agency Personnel - Continuing

This debit balance account represents the balance of funds advanced to personnel performing continuous travel under "blanket travel orders". This account will be limited to advances for which accountings will be made to headquarters. Accountings rendered will be cleared through this account by crediting the amount of the accounting and debiting the check issued in reimbursement in order to denote activity. A subsidiary account will be maintained for each individual.

Debit this account with:

(a) Amounts of such funds advanced and with disbursements made to replenish such funds (contra to account 1103, 1105, 1106, 1110, or 1114).

Credit this account with:

(a) Amounts accounted for by the individual (contra to account 4241 or other accounts as applicable).

(b) Amounts received in repayment of advances recorded in this account (contra to account 1117 or 3519).

(c) Amounts of advances in this account written off (contra to account 4241).

(d) Amounts in this account which remain uncollected or unaccounted for after the individual involved separates from the Agency (contra to account 1467).

1 April 1966

- 37 -

Unexpended

SECRET

1444

1444 - Advances to Agency Personnel - Special Rolls - Foreign
Income Tax

This debit balance account represents the balance of funds advanced to Agency personnel on special rolls for payment of foreign income taxes. A subsidiary account will be maintained for each individual.

Debit this account with:

- (a) Amounts of such funds advanced at Headquarters (contra to account 1103, 1106, 1110, or 1114).
- (b) Amounts of such advances made by a field station when the accountability is transferred to Headquarters (contra to account 1501, 1503, or 1507).

Credit this account with:

- (a) Amounts refunded or accounted for by the individual (contra to account 1117, 1501, 1507, 3111, 4241, or other accounts as applicable).
- (b) Amounts of advances in this account for which accountability is transferred to a field station or base (contra to account 1505).

Revision No. 1
Revised to change
Page No. only
1 April 1966

- 38 to 39 -

Unexpended

S E C R E T

SECRET

1461

1461 - Advances to Other U. S. Government Agencies (Appropriation
Expended)

This debit balance account represents advances to other U. S. Government agencies which shall be recorded as appropriation expenditures and cost when advanced. This account shall be used only for advances to other U. S. Government agencies under arrangements or conditions whereby accountings or other satisfactory data will not be available on a timely basis to permit identification of charges to actual cost or accrued cost as benefits are received, such as advances for research and development, real estate and construction, and remodeling and altering of facilities. The balance of this account will agree at all times with the balance of account 1463 "Reserve for Advances to Other U. S. Government Agencies." Subsidiary accounts shall be maintained by agency and purpose of advance.

Debit this account with:

(a) Amounts of such advances (contra to account 1463 with a concurrent entry to debit account 4241 and credit account 1103 or 1106).

Credit this account with:

(a) Amounts of services received as evidenced by certified statements, invoices or other accountings (contra to account 1463).

(b) Amounts of advances refunded to the Agency for which no billing was made (contra to account 1463 with a concurrent entry to debit account 3519 or 1117 and credit account 4241).

(c) Amounts of bills rendered for refunds of advances reflected in this account (contra to account 1463 with a concurrent entry to debit account 1819 and credit account 4241).

1 April 1966

- 46 -

Expended

SECRET

SECRET

1463

1463 - Reserve for Advances to Other U. S. Government Agencies
(Appropriation Expended)

This credit balance account represents a full reserve for the balance of outstanding advances to other Government agencies as reflected in account 1461.

Debit this account with:

- (a) Amounts of services received as evidenced by certified statements, invoices or other accountings (contra to account 1461).
- (b) Amounts of such advances refunded to the Agency for which no billing was made (contra to account 1461 with a concurrent entry to debit account 3519 or 1117 and credit account 4241).
- (c) Amounts of bills rendered for refunds of advances reflected in account 1461 (contra to account 1461 with a concurrent entry to debit account 1819 and credit account 4241).

Credit this account with:

- (a) Amounts of such advances to other Government agencies (contra to account 1461 with a concurrent entry to debit account 4241 and credit account 1103 or 1106).

1 April 1966

- 46 -

Expended

SECRET

1465

1465 - Advances to Other U. S. Government Agencies (Appropriation Unexpended)

This debit balance account represents advances made to other U. S. Government agencies under arrangements or conditions whereby accountings or other satisfactory data will be available on a timely basis to permit identification of charges to actual cost or accrued cost as benefits are received, such as, advances for property procurement, personal services and administrative support, transportation, and similar type expenses. Subsidiary accounts shall be maintained by agency and purpose of advance.

Debit this account with:

(a) Amounts of such advances (contra to account 1103 or 1106).

Credit this account with:

(a) Amounts of services or materiel received as evidenced by certified statements, invoices, or other accountings (contra to account 3143 or 4241).

(b) Amounts of advances refunded to the Agency for which no billing was made (contra to account 1117 or 3519).

(c) Amounts of bills rendered for refunds of advances reflected in this account (contra to account 1819).

1 April 1966

- 42 -

Unexpended

SECRET

1467

1467 - Advances and Other Receivables Due from Former Agency Personnel

This debit balance account represents the unliquidated balance of funds of an operational, administrative, or personal nature, advanced to or which are otherwise receivable from former Agency personnel. A separate subsidiary account will be maintained by name and advance account number for each such individual indebted to the Agency.

Debit this account with:

(a) Advances and other receivables due from an individual which are not settled by payment or by an accounting when the individual separates from the Agency (contra to account 1441, 1442, 1443, 1471, 1473, 4241 or other accounts as applicable).

Credit this account with:

(a) Payments received in liquidation of receivables in this account (contra to account 1117 or 3519).

(b) Amounts in this account for which an accounting is made or writeoff authority is received (contra to account 4241).

1 April 1966

- 43 -

Unexpended

SECRET

1469

1469 - Advances to Non-Proprietary Cover Facilities for Compensation and Other Payments to Agency Personnel

This debit balance account represents the balance of funds advanced to non-proprietary cover facilities for compensation and other payments to Agency personnel. A subsidiary shall be maintained for each Agency employee or agent upon whose behalf funds have been advanced with a due date established for each advance.

Debit this account with:

(a) Amounts of such advances to non-proprietary cover facilities (contra to account 1103 or 1114).

Credit this account with:

(a) Portions of such advances accounted for by the non-proprietary cover facility as having been payrolled (contra to account 3312).

(2) Portions of such advances accounted for by the non-proprietary cover facility as other than payrolled amounts (contra to account 4241 or other accounts as applicable).

(c) Refunds of such advances (contra to account No. 1117).

1 April 1966

- 44 -

Unexpended

SECRET

S E C R E T

1471

1471 - Compensation and Allowance Payments Due from Agency Personnel - Regular Rolls

This debit balance account represents the amount due from Agency personnel on regular rolls for (1) earned compensation including payment for accumulated and accrued annual leave paid prior to the payrolling of such compensation (whether before or after the regular payment date), and (2) overpayments of compensation and allowances. A subsidiary ledger will be maintained with an account for each individual.

Debit this account with:

- (a) Earned compensation including payment for accumulated and accrued annual leave paid prior to the payrolling of such compensation (contra to accounts 1103, 1106, 1110 or 1114).
- (b) Overpayments of compensation and allowances to personnel on regular rolls (contra to account 4241).
- (c) Amounts equal to credits recorded in this account for canceled payroll checks when the payroll charge is reversed by use of a Payroll Change Notice (contra to account 4241).

Credit this account with:

- (a) Amounts of cash repayments of amounts reflected in this account (contra to accounts 1117, 1501, 1507 or 3519).
- (b) Amounts of repayments accomplished by payroll deduction (contra to account 4241).
- (c) Amounts of regular roll payroll checks canceled (contra to account 1106 or 1114).
- (d) Amounts payrolled equal to debits to this account for earned compensation paid on or after regular payment date which was not payrolled at time of payment (contra to account 4241).
- (e) Amounts in this account which remain uncollected after the individuals involved separate from the Agency (contra to account 1467).

1 April 1966

- 45 -

Unexpended

S E C R E T

1473

**1473 - Compensation and Allowance Payments Due from Agency
Personnel - Special Rolls**

This debit balance account represents the amount due from Agency personnel on special rolls for (1) earned compensation including payment for accumulated and accrued annual leave paid prior to the payrolling of such compensation (whether before or after the regular payment date), and (2) overpayments of compensation and allowances. A subsidiary ledger shall be maintained with an account for each individual.

Debit this account with:

- (a) Earned compensation including payment for accumulated and accrued annual leave paid prior to the payrolling of such compensation (contra to account 1103, 1110, or 1114).
- (b) Overpayments of compensation and allowances including payments by cover organizations in excess of stipulated compensation under agreements where the employee has agreed to refund such excess amounts to the Agency (contra to account 4241).
- (c) Amounts equal to credits recorded in this account for cancelled payroll checks when the payroll charge is reversed by use of a Payroll Change Notice (contra to account 4241).

Credit this account with:

- (a) Amounts of cash repayment of amounts reflected in this account (contra to account 1117, 1501, 1507, or 3519).
- (b) Amounts of repayments accomplished by payroll deduction (contra to account 4241).
- (c) Amounts of special rolls payroll checks cancelled (contra to account 1114).
- (d) Amounts payrolled equal to debits to this account for earned compensation paid on or after regular payment date which was not payrolled at time of payment (contra to account 4241).
- (e) Amounts in this account which remain uncollected after the individuals involved separate from the Agency (contra to account 1467).

1 April 1966

- 46 -

Unexpended

1475

1475 - Office Imprest Funds

This debit balance account represents the amount of imprest funds established primarily for the purpose of providing offices in the Headquarters area with a petty cash fund for the purpose of making miscellaneous immediate payments of comparatively small amounts. Such funds shall be used only to make payments for items of the character indicated in the request for establishment of the fund and shall not be used for any other purpose. A subsidiary account will be maintained for each custodian.

Debit this account with:

(a) Amounts of advances made to establish such funds and with disbursements made to replenish such funds (contra to account 1110).

Credit this account with:

(a) Amounts of accountings made (contra to account 4241 or other accounts as applicable).

(b) Amounts received in repayment of advances recorded in this account (contra to account 1117).

1 April 1966

- 47 -

Unexpended

S E C R E T

1479

* 1479 - Miscellaneous Operational Advances

This debit balance account represents the balance of operational advances of a type which are not properly chargeable to other advance accounts. This account will be limited to advances for which accountings will be made to headquarters. Typically, but not necessarily, advances charged to this account will be funded and accounted for as revolving funds. Advances to be recorded in this account will include, but shall not be limited to, the following:

- (1) Advances to individuals and organizations for the covert procurement of materiel to be used for operational purposes, and for purchases of materiel on behalf of other Government agencies which will not be recorded on Agency FPA records.
- (2) Advance to the Safehouse Branch/OL to finance the rental and incidental obligations of [REDACTED] safehouses. 25X1A
- (3) Advances to Agency employees for the purpose of paying invitee travel expenses. 25X1A
- (4) Advances during the current fiscal year to cover succeeding fiscal year activities of [REDACTED] projects which, upon availability of appropriations will be transferred as advances to [REDACTED] projects, and currently recorded as allotment expenditures. 25X1A

A subsidiary account will be maintained for each advance.

Debit this account with:

- (a) Amounts of disbursements made to establish or replenish such funds (contra to account 1103, 1110, 1114 or other accounts as applicable).

Credit this account with:

- (a) Amounts of accountings made (contra to account 4241 or other accounts as applicable).
- (b) Amounts received in repayment of advances recorded in this account (contra to account 1117).

NOTE: On 1 July of each fiscal year the balance of advances recorded under (4) above as of 30 June shall be cleared from this account and recorded in the proper advance account(s).

Revision No. 1
1 April 1966

- 47a -

Unexpended

1501

1501 - Advances to Stations - Acknowledged

This debit balance account represents the acknowledged accountability of field stations. Subsidiary accounts will be maintained for each field station or base.

Debit this account with:

- (a) Acknowledged increases in accountability representing charges initiated by headquarters or by another station, upon receipt of receiving station accountings (contra to account 1505).
- * (b) Acknowledged increases in accountability representing items initiated by the station and transferred to headquarters upon receipt of issuing station accountings (contra to account 1507 for items reported to headquarters on Form No. 494, Notification of Transfer of Funds or Accounts, and to account 1422, 1441, 1442, 1509, 1421, 1471, 1473, 3118, 3158, 3159, 4225, 4241 or other applicable accounts for items being reported to headquarters solely by the station accounting, with a concurrent entry in the case of a credit to account 4225 to debit account 4213 and credit account 4105, and in the case of a credit to account 3118 to debit account 4247 and credit account 4221).
- (c) Acknowledged increases in accountability representing items initiated by the station and being reported to another station upon receipt of issuing station accountings (contra to account 1505).

Credit this account with:

- (a) Acknowledged decreases in accountability representing items initiated by headquarters or by another station, upon receipt of receiving station accountings (contra to account 1505).
- * (b) Acknowledged decreases in accountability representing items initiated by the station and transferred to headquarters, upon receipt of issuing station accountings (contra to account 1507 for items reported to headquarters on Form No. 494, and to account 1114, 1509, 1421, 1422, 1441, 1442, 1733, 1803, 3312, 3165, 4241, or other accounts as applicable for items being reported to headquarters solely by the station accounting).
- (c) Acknowledged decreases in accountability representing items initiated by the station and being reported to another station, upon receipt of issuing station accountings (contra to account 1505).

Revision No. 1
1 April 1966

- 48 to 49 -

Unexpended

SECRET

1505

1505 - Advances to Stations - Transfers Issued by Headquarters
and Between Stations

This debit balance account represents the balance of amounts charged (or credited) to field stations, initiated by headquarters on issuance of form No. 494, "Notification of Transfer of Funds or Accounts", and form No. 493, "Capital Transfers Affecting Washington", as well as transfers initiated in the field covering transfers of charges (or credits) between stations, pending acknowledgment of the amounts on station accountings. Subsidiary accounts will be maintained from which a monthly trial balance will be prepared showing outstanding T/A's applicable to each station with identification of the number and amount of each T/A.

Debit this account with:

(a) Amounts charged to a field station by headquarters upon issuance of form No. 494 or form No. 493, (contra to accounts 1103, 1108, 1110, 1115, 1421, 1422, 1441, 1442, or other accounts as applicable).

(b) Amounts charged to a field station by another field station, upon receipt of the issuing station accounting reporting the charge (contra to account 1501).

(c) Acknowledged decreases in accountability representing items initiated by headquarters or by another station, upon receipt of receiving station accountings (contra to account 1501).

Credit this account with:

(a) Amounts credited to a field station by headquarters upon transmittal of notice thereof on form 494 or form 493 (contra to accounts 1441, 1442, or other accounts as applicable).

(b) Amounts credited to a field station by another field station, upon receipt of the issuing station accounting reporting the credit (contra to account 1501).

(c) Acknowledged increases in accountability representing items initiated by headquarters or by another station, upon receipt of receiving station accountings (contra to account 1501).

1 April 1966

- 50 -

Unexpended

SECRET

1507

1507 - Advances to Stations - Transfers Issued by Field Stations to Headquarters

This credit balance account represents the balance of amounts credited (or charged) to field stations, initiated by field station on issuance of Form No. 494, "Notification of Transfer of Funds or Accounts" or other acceptable forms, to headquarters pending receipt of station accountings. Subsidiary accounts will be maintained from which a monthly trial balance will be prepared showing outstanding T/A's applicable to each station with identification of the number and amount of each T/A.

Debit this account with:

(a) Amounts reported by a field station on Form No. 494 to headquarters which increase its accountability (contra to account 1421, 1422, 1441, 1442, 1471, 1473, 3118, 3158, 3159, 3519, 4225, 4241, or other accounts as applicable with a concurrent entry in case of a credit to 4225 to debit 4213 and credit 4105, or in the case of a credit to account 3118 to debit account 4247 and credit account 4221).

(b) Acknowledged decreases in accountability representing items initiated by the station and reported to headquarters on Form No. 494, upon receipt of issuing station accountings (contra to account 1501).

Credit this account with:

(a) Amounts reported by a field station on Form No. 494, to headquarters, which decrease its accountability (contra to account 1114, 1421, 1422, 1441, 1442, 1803, 3165, 3311, 3312, 4241, or other accounts as applicable).

(b) Acknowledged increases in accountability representing items initiated by the station and reported to headquarters on Form No. 494, upon receipt of issuing station accountings (contra to account 1501).

1 April 1966

- 59 -

Unexpended

1511

25X1A

1511 - Advances [REDACTED] - Centralized Control

25X1A

This debit balance account represents the accountability of [REDACTED] other than those following Class A or Class B accounting procedures. Generally, advances charged to this account may be used for advances to installation employees, for general administrative and operational expenses of the installation, and for advances and payments in behalf of other individuals, projects, and installations. Accountings for such advances will be required monthly in accordance with prescribed procedures. Subsidiary accounts will be maintained for each installation.

Debit this account with:

- (a) Amounts disbursed to such installations to establish the initial fund or to replenish it (contra to account 1114).
- (b) Increases in accountability arising from funds collected and retained by the installation (contra to account 1441, 1442, or other accounts as applicable).

Credit this account with:

- (a) Accountings for expenditures by the installation which are supported with appropriate documentation (contra to account 1422, 1441, 1442, 4241 or other accounts as applicable).
- (b) Amounts credited to the installation by headquarters upon transmittal of notice thereof (contra to account 1441, 1442 or other accounts as applicable).
- (c) Amounts returned to the Agency (contra to account 1117 or 3519).
- * (d) Disbursements reported which have not been appropriately supported or documented (contra to account 1519).

Revision No. 1
1 April 1966

- 52 -

Unexpended

SECRET

1519

* 1519 - Advances to Stations - Suspense

25X1A

- * This debit balance account represents the balance of disbursements reported by Class B, Class C and [REDACTED] Stations accountable to headquarters which require some action by the Headquarters component before additional processing can be completed. Subsidiary accounts will be maintained for each installation.

Debit this account with:

- * (a) Disbursements reported which have not been appropriately supported or documented (contra to account 1501 or 1511).

Credit this account with:

- (a) Amounts cleared upon the basis of receipt of the necessary support or documentation (contra to account 1421, 1422, 1441, 1442, 3312, 3519, 4241 or other accounts as applicable).

Revision No. 1
1 April 1966

- 52a -

Unexpended

S E C R E T

1601

-1-2

1601 - Investments in Proprietary Projects

This debit balance account represents the current book value of Agency investments in proprietary projects, including the balances of advances to funding mechanisms for the payment of their administrative expenses. A subsidiary account shall be maintained for each project.

Debit this account with:

- (a) Amounts invested in proprietary projects and advances to funding mechanisms for payment of administrative expenses (contra to account 1607 with a concurrent entry to debit account 4241 and credit account 1103, 1110, 1114, 1116, 1503, 1507 or other accounts as applicable).
- (b) Value of organization owned property issued to proprietary projects (contra to account 1607; see note C).
- (c) Adjustments to increase the balance in this account to equal the current book value of the Agency's investment in a proprietary project as determined from the latest financial and/or audit report (contra to account 1607).
- (d) Book value of securities transferred to a proprietary project (contra to account 1607 with a concurrent entry to debit account 3611 and credit account 1611).

Credit this account with:

- (a) Funds returned by or recovered from proprietary projects (contra to account 1607 with a concurrent entry to debit account 1117, 1501, 1507, or other accounts as applicable and credit account 4241).
- (b) Value of property returned to the organization from a proprietary project (contra to account 1607; see note C).
- (c) Adjustments to reduce the balance in this account to equal the current book value of the Agency's investment in a proprietary project as determined from the latest financial and/or audit report and accountings for advances for administrative expenses of funding mechanisms (contra to account 1607).
- * (d) Notes receivable obtained in connection with the termination and liquidation of proprietary projects (contra to account 1604).

Revision No. 1
1 April 1966

- 53 -

Expended

SECRET

1601
-2-2

NOTE:

- A. Credits to account 4241 in credit entry (a) shall be limited to amounts previously allotment expended. Any recovery in excess of amounts previously expended shall be credited to account 3118 as a miscellaneous receipt with a concurrent entry to debit account 4247 and credit account 4221.
- B. All entries to this account except debit (c) and credit (c) and (d) will be coded with the fiscal year indicator to identify increases or decreases in the Agency's gross investment in a project. The fiscal year shall correspond in the case of funds transactions with the 4241 entry; in the case of property transactions with the date the property is received by or returned by the proprietary, as applicable; and on security transfers with the date of the transfer.
- C. Property entries debit (b) and credit (b) will be made on the basis of the first evidence received by the Office of Finance of the property transactions; the amount will normally agree with the value of the property as recorded or expected to be recorded on the books of the proprietary. An entry to debit account 4242 and credit account 4275 reflecting the cost account numbers of the gaining and losing projects, respectively, also will be made in any case where the property transaction was not processed through normal Office of Logistics channels.

1 April 1966

- 54 -

Expended

1603

1603 - Proprietary Project Advances in Transit

This debit balance account represents the amounts of advances to proprietary projects serving as cut-outs or funding mechanisms for another proprietary project. A subsidiary account shall be maintained for each advance recorded herein, identified jointly with the name of the project actually serving as interim custodian of the funds and the name of the project designated to be the ultimate recipient of the funds.

Debit this account with:

(a) Amounts advanced to a proprietary project for ultimate passage to another proprietary project (contra to account 1607 with a concurrent entry to debit account 4241 and credit account 1103, 1110, 1114, 1116 or other accounts as applicable).

Credit this account with:

(a) Amounts transferred to another proprietary project either as the final recipient or for passage to still another proprietary project (contra to account 1601 or 1603 as applicable).

(b) Amounts in this account returned to the Agency (contra to account 1607 with a concurrent entry to debit account 1117 or other account as applicable and credit account 4241).

1 April 1966

- 55 -

Expended

* 1604 - Notes Receivable - Project Liquidations

This debit balance account represents the balance of principal due on notes receivable accepted in connection with the termination and liquidation of projects. A subsidiary memorandum record shall be maintained for each project which will reflect the following data:

- a. Amount of Agency's gross investment in the project at time note receivable is accepted.
- b. All recoveries against (a); including principal, interest, or other.
- c. Balance of (a) not yet recovered.
- d. Face amount of note receivable.
- e. Principal payments on notes receivable.
- f. Balance of principal due on note receivable.

Debit this account with:

- * (a) Notes receivable obtained in connection with the termination and liquidation of projects (contra to account 1601).

Credit this account with:

- * (a) Payments of principal against assets recorded in this account (contra to account 1607 with a concurrent entry to debit account 1117, 1501, 1507 or other accounts as applicable and credit account 4241).
- * (b) Amounts in this account for which write off is authorized (contra to account 1607).

NOTE: A. Both principal and interest payments will be considered as recoveries (reverse expenditures) of the Agency's gross investment in a project until the balance of gross investment has been fully recovered. Principal and interest applied as a recovery of that portion of gross investment in a project in excess of the note receivable recorded in this account will be credited to account 4241 as a reverse expenditure with contra to account 1117, 1501, 1507 or other accounts as applicable. Principal and interest received in excess of the balance of gross investment shall be credited to account 3118 as a miscellaneous receipt with a concurrent entry to debit account 4247 and credit account 4221.

B. Reverse expenditures shall be identified with the fiscal year of the most recent advance to the project until that advance has been fully recovered; then to the next most recent advance, etc.

Revision No. 1
1 April 1966

- 55a -

Expended

S E C R E T

25X1A

Approved For Release 2001/03/02 : CIA-RDP78-05244A000200030001-2

Approved For Release 2001/03/02 : CIA-RDP78-05244A000200030001-2

1606

* ~~1606~~ - Investments in Operational Investment Projects

25X1A

This debit balance account represents the current book value of Agency investments in operational investment projects, including operational loans classified as operational investment projects (see [REDACTED]). A subsidiary account shall be maintained for each project. A subsidiary memorandum record reflecting the following data shall be maintained for each investment supported by a note receivable for each operational loan.

- a. Face amount of note receivable or operational loan
- b. Recoveries other than interest
- c. Interest payments
- d. Net unrecovered balance (a - b & c)
- e. Balance of principal due (a - b)

Debit this account with:

- * (a) Amounts invested in operational investment projects (contra to account ~~1607~~ with a concurrent entry to debit account 4241 and credit account 1103, 1110, 1114, 1116, 1503, or 1507 as applicable).
- * (b) Adjustments to increase the balance in this account to equal the current book value of the Agency's investment in an operational investment project as determined from the latest financial and/or audit report (contra to account ~~1607~~).

Credit this account with:

- * (a) Funds returned by or recovered from operational investment projects, including principal and interest payments on notes and profits from operations (contra to account ~~1607~~ with a concurrent entry to debit account 1117, 1501, 1507 or other accounts as applicable and credit account 4241).
- * (b) Adjustments to reduce the balance in this account to equal the current book value of the Agency's investment in an operational investment project as determined from the latest financial and/or audit report (contra to account ~~1607~~).

NOTE: Refunds credited to account 4241 shall be treated as reverse expenditures up to and including the amounts previously expended for the specific investment concerned. Any recovery in excess of amounts previously expended shall be credited to account 3118 as a miscellaneous receipt with a concurrent entry to debit account 4247 and credit account 4221.

Revision No. 1
1 April 1966

- 56 -

Expended

SECRET

1607

* 1607 - Reserve for Investments in Projects

- * This credit balance account represents a full reserve for the current book value of investments in proprietary projects, Agency-controlled activities within subsidy projects, proprietary project advances in-transit, operational investment projects, and the balance of principal due on notes receivable obtained in connection with project liquidations. The balance of this account shall agree at all times with the sum of the balances of accounts 1601, 1603, 1604, 1605 and 1606.

Debit this account with:

- * (a) Decreases in such reserve equal to funds returned by or recovered from projects (contra to account 1601, 1603, 1605 or 1606 with a concurrent entry to debit account 1117, 1501, 1507 or other accounts as applicable and credit account 4241).

(b) Decreases in such reserve for value of property returned to the organization from a proprietary project (contra to account 1601).

- * (c) Adjustments to reduce the reserve to equal the current book value of the Agency's investment in a project and accountings for advances for administrative expenses of funding mechanisms (contra to account 1601, 1605, or 1606).

- * (d) Decreases in such reserve equal to principal payments received against notes receivable obtained in connection with liquidation of projects (contra to account 1604 with a concurrent entry to debit account 1117, 1501, 1507 or other accounts as applicable and credit account 4241).

Credit this account with:

- * (a) Increases in such reserve for amounts invested in projects and advances to funding mechanisms for payment of administrative expenses (contra to account 1601, 1603, 1605, or 1606 with a concurrent entry to debit account 4241 and credit account 1103, 1110, 1114, 1116, 1503, 1507 or other accounts as applicable).

(b) Increases in such reserve for value of organization owned property issued to proprietary projects (contra to account 1601).

- * (c) Adjustments to increase the reserve to equal the current book value of the Agency's investment in a project as determined from the latest financial and/or audit report (contra to account 1601, 1605, or 1606).

(d) Increases in such reserve equal to the book value of securities transferred to a proprietary project (contra to account 1601 with a concurrent entry to debit account 3611 and credit account 1611).

Revision No. 1
1 April 1966

- 57 -

Expended

S E C R E T

1611

1611 - Investments in Securities - Project Liquidation Reserve Funds

This debit balance account represents the book value of negotiable securities held in safekeeping for the purpose of guaranteeing liquidation funds for certain projects. "Book Value" shall be (1) the actual cost price of securities purchased at par or at a discount, or (2) the par value of securities purchased at a premium. Accrued interest purchased will be recorded in account 1821 and premiums paid will be recorded in account 1613. A subsidiary account will be maintained for each project reserve fund.

Debit this account with:

(a) Cost price of securities purchased, not to exceed the par value of such securities (contra to account 1103, 1110, 1114 or other accounts as applicable).

Credit this account with:

(a) Book value of securities which are delivered to a project for liquidation purposes (contra to account 3611 with a concurrent entry to debit account 1601 and credit account 1607).

(b) Book value of securities which are sold or redeemed (contra to account 1117 or other accounts as applicable, for the principal proceeds involved). Any excess of principal proceeds over the book value shall be (1) credited to account 1613 to the extent of unliquidated premiums reflected therein on the related block of securities (2) credited to account 3611 to the extent of any previous losses on securities held for the subject project which were charged to that account, and (3) the remainder credited to account 3118 as "Miscellaneous Receipts" with concurrent entry to debit account 4247 and credit account 4221. Any excess of book value over the principal proceeds shall be credited to this account and debited to account 3611).

1 April 1966

- 58 -

Unexpended

1613

1613 - Premium on Investments in Securities - Project Liquidation
Reserve Funds

This debit balance account represents the amount of unliquidated premiums on securities which are recorded in account 1611. The project shall be identified on each entry.

Debit this account with:

(a) Amounts of premium paid on securities which are recorded in account 1611 (contra to account 1103, 1110, 1114 or other accounts as applicable).

Credit this account with:

(a) Amounts equal to earned interest collected until the premium on the related issue of securities is liquidated (contra to account 3515 with concurrent entry to debit account 1117 or other accounts as applicable and credit account 1821).

(b) Excess of sale price of securities over the book value reflected in account 1611 to the extent needed to liquidate premium in this account for the related issue of securities (contra to account 1117 or other accounts as applicable).

(c) Amount of unliquidated premium in connection with an issue of securities which remains in this account after the entries for credits (a) and (b) above are made (contra to account 4241).

1 April 1966

- 59 -

Unexpended

S E C R E T

1621

1621 - Trust Funds Deposited with Proprietary Projects

This debit balance account represents the amount of trust and annuity accounts due agents and other Agency personnel deposited with proprietary projects for settlement. A subsidiary account will be maintained for each project.

Debit this account with:

(a) Amounts deposited in trust with proprietary projects (contra to account 3173 with concurrent entry to debit account 4241 or 3165 and credit account 1103, 1110, 1114, 1116, 1503, 1507 or other accounts as applicable).

(b) Increases in such funds as reported by the proprietary project representing interest credited to individuals' accounts (contra to account 3173).

Credit this account with:

(a) Payments made to agents and other Agency personnel as determined from the latest financial and/or audit report or other source (contra to account 3173).

(b) Deposited funds returned by proprietary projects (contra to account 3173 with concurrent entry to debit account 1117, 1501, 1507, or other accounts as applicable, and credit account 3165 or, upon determination that funds are not to be paid, account 4241 as a refund to the appropriation of the year in which originally charged).

Revision No. 1
1 April 1966

- 50a -

Expended

S E C R E T

SECRET

1711

1711 - Real Property Owned

This debit balance account represents the purchase cost of real property and the cost of permanent improvements made to real property owned by the Agency. This account will be adjusted at the end of each semi-annual period to reconcile to the current balance of purchase costs and costs of permanent improvements of real property owned, based upon reports furnished by the Real Estate and Construction Division, Office of Logistics.

Debit this account with:

(a) Increases, as of the end of each semi-annual period, in the current balance of purchase costs and costs of permanent improvements of real property (contra to account 1715).

Credit this account with:

(a) Decreases, as of the end of each semi-annual period, in the current balance of purchase costs of permanent improvements of real property (contra to account 1715).

1 April 1966

- 60 -

Expended

SECRET

S E C R E T

1713

1713 - Improvements to Real Property Assigned or Leased to the Agency

This debit balance account represents the cost of permanent improvements made by the Agency in connection with real property which is held by the Agency under assignment or lease. This account will be adjusted at the end of each semi-annual period to reconcile to the current balance of permanent improvement costs on real property held under assignment or lease, based upon reports furnished by the Real Estate and Construction Division, Office of Logistics.

Debit this account with:

(a) Increases, as of the end of each semi-annual period, in the current balance of permanent improvement costs on real property held under assignment or lease (contra to account 1715).

Credit this account with:

(a) Decreases, as of the end of each semi-annual period, in the current balance of permanent improvement costs on real property held under assignment or lease (contra to account 1715).

1 April 1966

- 69 -

Expended

S E C R E T

S E C R E T

1715

1715 - Reserve for Real Property Owned and Improvements to Real
Property Assigned or Leased to the Agency

This is a credit balance account maintained to provide a 100%
reserve for the balances in accounts 1711 and 1713.

Debit this account with:

(a) Decreases in such reserve
(contra to account 1711 or
1713).

Credit this account with:

(a) Increases in such reserve
(contra to account 1711 or
1713).

1 April 1966

- 62 -

Expended

S E C R E T

1721
-1-2

1721 - Stores - Supplies and Equipment

This debit balance account represents the carrying value at fixed prices of inventories on hand in the several depots under the control of headquarters. A sub-account shall be maintained for each material unit. Subsidiary accounts will be maintained for each line item of inventory.

Debit this account with:

(a) Acquisition cost based on receiving reports of materiel acquired from vendors or other Government agencies for which the Agency will be required to make payment (contra to account 3145).

(b) Carrying value of shipments received by headquarters from Type I installations under FPA (contra to account 1725).

(c) Carrying value of shipments received by headquarters from Type II installations (contra to account 1743 with a concurrent entry to debit account 1749 and credit account 4275).

(d) Fixed unit price of materiel returned to stock (contra to account 1741 or 1761 or to account 4275, as applicable. When the contra entry is to account 1741 a concurrent entry will be made to debit account 1749 and credit account 4275).

(e) Carrying value established for property donated to the Agency at headquarters (contra to account 4277).

(f) Carrying value of materiel acquired through the [REDACTED] program (contra to account 1807).

(g) Increases in the carrying value of property resulting from modification (contra to account 4255).

Credit this account with:

(a) Carrying value of materiel earmarked for shipment to other FPA installations (contra to account 1723).

(b) Carrying value of materiel placed in use at locations under control of headquarters (contra to account 1741 with a concurrent entry debiting account 4243, 4271, or 4275 as appropriate, and crediting account 1749).

(c) Carrying value of materiel sold or released to U. S. Government agencies and others pending recordation of final disposition entries (contra to account 1913).

(d) Carrying value of materiel issued when accountability is terminated (contra to account 4242, 4271, or 4275, as appropriate).

(e) Carrying value of materiel loaned or committed to others (contra to account 1761).

(f) Carrying value of materiel donated to other Governmental agencies or to foreign countries other than for project activities (contra to account 4267 or 4269, as applicable).

(g) Decreases in the carrying value of property resulting from modification (contra to account 4255).

25X1A

S E C R E T

1721

-2-2

(h) Increases representing adjustments resulting from acquisition cost differences, cycle or other inventories, normal supply operations, and unit price changes (contra to account 4251, 4253, or 4255, as applicable).

(i) Fixed unit price of non-expendable property procured locally by a Type III installation (contra to account 1751 with a debit or credit to account 4251 as appropriate).

(j) Carrying value of shipments received by Type III installations from Type I installations (contra to account 1753).

(h) Carrying value of materiel written off (contra to account 4263).

(i) Decreases representing adjustments resulting from acquisition cost differences, cycle or other inventories, normal supply operations, and unit price changes (contra to account 4251, 4253, or 4255, as applicable).

1 April 1966

- 64 -

Expended

S E C R E T

SECRET

1723

1723 - Materiel Earmarked for Shipment

This is a debit balance account representing the carrying value of property earmarked for shipment from Headquarters to Type I and Type II installations. A subsidiary account will be maintained by installation location code and cargo voucher number.

Debit this account with:

- (a) Carrying value of property earmarked for shipment to Type I and Type II installations from headquarters inventories on hand or as a result of procurement and direct shipment by ZI suppliers (contra to account 1721).
- (b) Value of minor differences between amounts reflected on requisitions and amounts reflected on related shipping documents (contra to account 4255).

Credit this account with:

- (a) Carrying value or acquisition cost of shipments made to Type I and Type II installations based upon schedules of shipping documents prepared for each affected field installation (contra to account 1743, 1731, 4242, 4243, 4271, or 4275, as appropriate).
- (b) Value of minor differences between amounts reflected on requisitions and amounts reflected on related shipping documents (contra to account 4255).
- (c) Carrying value of property earmarked for shipment upon determination that shipment will not be made (contra to account 1721).

1 April 1966

- 65 -

Expended

SECRET

1725

1725 - Materiel in Transit from Type I Installations to Headquarters

This is a debit balance account representing the carrying value at fixed prices of property transferred from Type I installations to headquarters. A subsidiary account will be maintained by installation location code and cargo voucher number.

Debit this account with:

(a) Carrying value of property shipped from Type I installations to headquarters as reported by the shipping installation in its regular monthly property report, Form 1221A (contra to account 1731).

Credit this account with:

(a) Carrying value of shipments received by headquarters from Type I installations (contra to account 1721).

1 April 1966

- 66 -

Expended

S E C R E T

SECRET

1727

1727 - Materiel in Transit Between Type I Installations

This is a debit balance account representing the carrying value at fixed prices of property transferred between Type I installations. A subsidiary account shall be maintained by installation location code and voucher number of the receiving station.

Debit this account with:

(a) Carrying value of property shipped by a Type I installation to another such field installation as reported to headquarters by the shipping installation in its regular monthly property report, Form 1221A (contra to account 1731 for the shipping station).

Credit this account with:

(a) Carrying value of property received by a Type I Installation from another such installation as reported to headquarters by the receiving installation in its regular monthly property report, Form 1221A (contra to account 1731 for the receiving station).

1 April 1966

- 67 -

Expended

SECRET

SECRET

1731

-1-2

1731 - Property Accountability of Type I Installations (Except Property in Use and on Loan from Others)

This debit balance account represents the accountability of Type I installations for the carrying value, at fixed value, of property owned by the Agency. This account is reciprocal to Account 495 - "Accountability to Headquarters" as maintained by the Type I installations. Entries to this account will be based upon field installation property report schedules "Analysis of Account No. 495 - Accountability to Headquarters" and "Schedules of Shipments" originated by headquarters. A subsidiary account will be maintained for each station subject to financial property accounting procedures.

Debit this account with:

- (a) Carrying value of the initial inventory of property owned by the Agency for which accountability is accepted by a Type I installation (contra to account 4211).
- (b) Carrying value of property shipped by headquarters to Type I installations (contra to account 1723).
- (c) Carrying value or cost, as applicable, of property acquired by a Type I installation which represents:
 - (1) Shipments from another Type I installation (contra to account 1727).
 - (2) Procurements in cases where payment is for headquarters expenditure (contra to account 3146).
 - (3) Local procurements by Type I installations for which payment is field expended (contra to account 1733).
 - (4) Shipments by Type II installations (contra to account 1743 with a concurrent entry to debit account 1749 and credit account 4275).

Credit this account with:

- (a) Carrying value of property returned to Headquarters (contra to account 1725).
- (b) Carrying value of property, transferred by one Type I installation to another Type I installation (contra to account 1727).
- (c) Carrying value of property transferred by a Type I installation to a Type II installation (contra to account 1743 with concurrent entry to debit account 4243 and credit account 1749).
- (d) Net debit balances of the nominal property accounts maintained by Type I FPA installations as of the end of each month (contra to nominal accounts involved).
- (e) Carrying value of nonexpendable property shipped from Type I installations to Type III installations as reported by the shipping installation in its regular monthly property report Form 1221A (contra to account 1753).

1 April 1966

- 68 -

Expended

SECRET

1731
-2-2

(d) Net credit balances of the nominal property accounts maintained by Type I FPA installations as of the end of each month (contra to nominal accounts involved).

1 April 1966

- 69 -

Expended

S E C R E T

S E C R E T

1733

1733 - Accountability to Headquarters - Property Procured Locally -
Field Expended by Type I Installations

This is a clearing account, normally reflecting a debit balance, representing the cost of property procured locally and field expended by Type I installations, pending processing of the report "Analysis of Account No. 495 - Accountability to Headquarters" for the period in which the purchase occurred. Costs entered in this account shall be concurrently recorded as allotment expenditures. A subsidiary account shall be maintained by station location and month and year of accounting.

Debit this account with:

(a) Cost of property procured locally and field expended by Type I installations as reported to headquarters in the field installation financial report (contra to account 1501).

Credit this account with:

(a) Cost of property procured locally and field expended by Type I installations as reported to headquarters in the field installation property report schedule, "Analysis of Account No. 495 - Accountability to Headquarters" (contra to account 1731).

1 April 1966

- 70 -

Expended

S E C R E T

1741

1741 - Property In Use - Headquarters

This debit balance account represents the carrying value at fixed prices of nonexpendable property placed in use exclusive of (1) such property at Type I and Type II FPA installations and (2) operationally expended items made available to projects for which accountability is dropped. Normally, property in use represents (1) equipment issued from depots to headquarters operating and service offices or divisions for purposes of carrying out their operational and administrative functions, (2) property made available to projects where the property of such projects is subject to headquarters' financial and stock control, and (3) nonexpendable property of Type III installations for which accountability is maintained on headquarters financial and stock control with responsibility for the property charged to a responsible officer at the Type III installation. Subsidiary accounts will be maintained for each materiel unit.

Debit this account with:

(a) Carrying value of such materiel placed in use (contra to account 1721 with concurrent entry to debit account 4243 or 4271 and credit account 1749).

(b) Increases representing adjustments resulting from cycle or other inventories, normal supply operations, and unit price changes (contra to account 4253 or 4255 as applicable with a concurrent entry to debit account 4257 and credit account 1749).

(c) Carrying value of materiel reissued to in use without charge to property limitation (contra to account 1721 with a concurrent entry to debit account 4275 and credit account 1749).

Credit this account with:

(a) Carrying value of such materiel returned to stock (contra to account 1721 with a concurrent entry to debit account 1749 and credit account 4275).

(b) Decreases representing adjustments resulting from cycle or other inventories, normal supply operations, and unit price changes (contra to account 4253 or 4255 as applicable with a concurrent entry to debit account 1749 and credit account 4257).

1 April 1966

- 71 -

Expended

SECRET

1743
-1-21743 - Property In Use - Type II Installations

This is a debit balance account representing the carrying value of nonexpendable property on hand at Type II accountable installations. Property will be carried in this account at the average price based upon the actual cost of property procured locally and costs shown on documents representing shipments from headquarters or Type I installations. All nonexpendable property at Type II installations is considered to be "in use" and will be recorded in this account. This account will be controlled by installation location code numbers.

Debit this account with:

- (a) Carrying value of initial inventory of such property on hand at a Type II installation (contra to account 1749).
- (b) Carrying value of such property transferred from headquarters to Type II installations (contra to account 1721 with a concurrent entry to debit account 4243 and credit account 1749).
- (c) Carrying value of such property transferred by a Type I installation to a Type II installation (contra to account 1731 with a concurrent entry to debit account 4243 and credit account 1749).
- (d) Cost of such property procured locally (at official rate of exchange for Class B stations) by a Type II installation for its own account or on behalf of another Type II installation (contra to account 1749 with concurrent entry at the applicable current rate of exchange to debit account 4243 and credit account 1755).

Credit this account with:

- (a) Carrying value of such property transferred by a Type II installation to a Type I installation (contra to account 1731 with concurrent entry to debit account 1749 and credit account 4275).
- (b) Carrying value of such property transferred to headquarters (contra to account 1721 with a concurrent entry to debit account 1749 and credit account 4275).
- (c) Decreases in the value of such property on hand at a Type II installation based upon the Annual Value Report (contra to account 1749).

1 April 1966

- 72 -

Expended

SECRET

1743
-2-2

(e) Increases in the value of such property on hand at a Type II installation based upon the Annual Value Report (contra to account 1749).

1 April 1966

- 73 -

Expended

S E C R E T

1745

1745 - Property in Use - Other

This debit balance account represents the carrying value of property in use other than that required to be reflected in accounts 1741, 1743 and 1748. This account shall be adjusted at the end of each quarter based upon quarterly reports furnished to the Office of Finance. A subsidiary account shall be maintained controlled by project number.

Debit this account with:

(a) Increase in carrying value as of the end of each quarter (contra to account 1749).

Credit this account with:

(a) Decreases in carrying value as of the end of each quarter (contra to account 1749).

1 April 1966

- 74 -

Expended

S E C R E T

SECRET

1747

1747 - Property In Hands of Contractors

This debit balance account represents the carrying value of Agency property in the hands of contractors. This account shall be adjusted at the end of each semi-annual period based upon reports furnished by the Procurement Division.

Debit this account with:

(a) Increases in carrying value as of the end of each semi-annual period (contra to account 1749).

Credit this account with:

(a) Decreases in carrying value as of the end of each semi-annual period (contra to account 1749).

1 April 1966

- 75 -

Expended

SECRET

SECRET

1748

1748 - Property In Use - Type I Installations

This is a debit balance account representing the carrying value of nonexpendable property in use at Type I installations. A subsidiary account will be maintained for each Type I installation.

Debit this account with:

(a) Accumulated total of property in use as reported by Type I installations on current regular monthly property reports (contra to account 1749 concurrent with the recording of credit entry (a)).

Credit this account with:

(a) Accumulated total of property in use at Type I installations as reported on the previous monthly property reports (contra to account 1749 concurrent with the recording of debit entry (a)).

1 April 1966

- 76 -

Expended

1749

1749 - Reserve for Property In Use and In Hands of Contractors

This credit balance account represents a full reserve for the sum of the balance of accounts 1741, 1743, 1745, 1747, and 1748.

Debit this account with:

(a) Decreases in the value of inventory at Type II installations based upon the Annual Value Reports (contra to account 1743).

(b) Value of property transferred from Type II installations to Type I installations or to headquarters (contra to account 4275).

(c) Carrying value of property returned to stock from in use (contra to account 4275).

(d) Decreases in the value of property in use at headquarters resulting from unit price changes, cycle or other inventories and normal supply operations (contra to account 4257).

(e) Accumulated total of property in use at Type I installations as reported on the previous monthly property reports (contra to account 1748 concurrent with the recording of credit entry (f)).

(f) Other decreases in such reserve (contra to account 1745 and 1747).

Credit this account with:

(a) Value of initial inventory of Type II installations, increases in the value based upon the Annual Value Report, and value of property procured locally by Type II installations (contra to account 1743).

(b) Property transferred to Type II installations by headquarters or by Type I installations under FPA (contra to account 4243).

(c) Carrying value of property placed in use at headquarters (contra to account 4243).

(d) Increases in the value of property in use at headquarters resulting from unit price changes, cycle or other inventories and normal supply operations (contra to account 4257).

(e) The value of property reissued to in use without charge to property limitation (contra to account 4275).

(f) Accumulated total of property in use as reported by Type I installations on the current monthly property report (contra to account 1748 concurrent with the recording of debit entry (e)).

(g) Other increases in such reserve (contra to accounts 1745 and 1747).

1 April 1966

- 77 -

Expended

1751

1751 - Nonexpendable Property Purchased by Type III Installations
Pending Recordation by Office of Logistics (Headquarters)

This is a debit balance property asset account representing the acquisition cost of nonexpendable property purchased for cash by Type III installations pending recordation by the Office of Logistics in account 1721. A subsidiary account shall be maintained by installation location code and receiving report number.

Debit this account with:

(a) Acquisition cost of all nonexpendable property procured locally by a Type III installation as reported in the installation's monthly financial accounting (contra to account 1755).

Credit this account with:

(a) Acquisition cost of nonexpendable property procured locally for cash by a Type III installation and recorded as an asset by the Office of Logistics (contra to account 1721).

1 April 1966

- 78 -

Expended

S E C R E T

1753

1753 - Nonexpendable Materiel in Transit from Type I Installations to Type III Installations (Headquarters)

This is a debit balance account representing the carrying value at fixed prices of property transferred from Type I installations to headquarters for recording as an issue to in use to Type III installations. A subsidiary account shall be maintained by shipping installation code and cargo voucher number.

Debit this account with:

(a) Carrying value of non-expendable property shipped from Type I installations to Type III installations (Headquarters) as reported by the shipping installation in its regular monthly property report, Form 1221A (contra to account 1731).

Credit this account with:

(a) Carrying value of shipments received by Type III installations (Headquarters) from Type I installations (contra to account 1721).

1 April 1966

- 79 -

Expended

1755
-1-2

1755 - Property Purchased for Cash

This is a "wash" account in which to initially record the cost of expendable and nonexpendable property purchased for cash as an allotment expenditure against a procurement allotment pending recordation in the appropriate property account and/or write off to the appropriate cost account. Use of this account will include, but will not be limited to, the following transactions:

- (a) Local purchases by Type II installations,
- (b) Local purchases by Type III installations,
- (c) Purchases at headquarters through procurement type imprest funds,
- (d) Purchases by certain special activities

Debit this account with:

- (a) Cost (at current rate of exchange) of all property procured locally by a Type II installation (contra to account 1501 with concurrent entries described in credits (a) and (b) of this account).
- (b) Cost of all property purchased for cash by a procurement type imprest fund and certain special projects (contra to account 1501, 1449 or other accounts as applicable, with concurrent entry described in credit (c) of this account).
- (c) Cost (at current rate of exchange) of all property procured locally by a Type III installation (contra to account 1501 with concurrent entries described in credit (d) and (e) of this account).

Credit this account with:

- (a) Cost (at current rate of exchange) of nonexpendable property procured locally by a Type II installation; this entry is to be made concurrently with the entry in debit (a) (contra to account 4243 with an additional concurrent entry (at the applicable official rate of exchange for Class B Stations) to debit account 1743 for property in use and credit account 1749).
- (b) Cost (at current rate of exchange) of expendable property procured locally by a Type II installation (contra to account 4242).
- (c) Cost of all property purchased by a procurement type imprest fund and certain special projects (contra to account 4242 or 4243).

1 April 1966

- 80 -

Expended

1755
-2-2

(d) Amounts of property costs incurred by other Government agencies from advances made and recorded in account 1465 not subject to headquarters property procedures (contra to account 1465 with concurrent entry described in credit (f) of this account).

(e) Other purchases of property not subject to headquarters property procedures (contra to account 1105 or 1106 with concurrent entry described in credit (f) of this account).

(f) Amounts equal to bills rendered or collections made representing refunds of expenditures previously charged to this account (contra to account 4251 or other accounts as applicable).

(d) Cost (at current rate of exchange) of nonexpendable property procured locally by a Type III installation (contra to account 1751).

(e) Cost (at current rate of exchange) of expendable property procured locally by a Type III installation (contra to account 4242).

(f) Cost of property procured by direct purchase or from advances made to other Government agencies which is not subject to headquarters property procedures (contra to account 4242 or 4243).

(g) Bills rendered or collections made representing refunds of expenditures previously charged to this account (contra to account 1117, 1819, or 3519 with concurrent entry described in debit entry (f) of this account).

1 April 1966

- 81 -

Expended

1761

1761 - Property on Loan or on Commitment to Others

This debit balance account represents the carrying value at fixed prices of property under the control of headquarters which is on loan to others, including property made available for use by integrated personnel, or on commitment to others. The account will not include property donated. The property on loan is subject to being returned, replacement in kind, or payment therefor by the borrower; property on commitment to others may be returned to inventory on hand or it may be written off upon certification by the ADDP. Subaccounts will be maintained for each material unit. Subsidiary accounts will be maintained for each line item of inventory with identifying code for the country, agency, or other borrower.

Debit this account with:

- (a) Carrying value of materiel loaned to others (contra to account 1721).
- (b) Increases representing adjustments resulting from unit price changes (contra to account 4255).

Credit this account with:

- (a) Carrying value of materiel returned, replaced in kind or paid for (contra to account 1721).
- (b) Carrying value of materiel on commitment to others which is written off upon certification by the ADDP that the materiel has been operationally expended (contra to account 1721 with a concurrent entry debiting 4242 and crediting 1721).
- (c) Decreases representing adjustments resulting from unit price changes (contra to account 4255).

1 April 1966

- 82 -

Expended

S E C R E T

1763

1763 - Property on Loan from Others - Headquarters

This debit balance account represents the carrying value at fixed prices of materiel under the control of headquarters which is loaned to the Agency by other Government agencies, foreign governments, commercial organizations, or individuals.

Debit this account with:

(a) Fixed price of such materiel loaned to the Agency by others (contra to account 3151).

Credit this account with:

(a) Carrying value of materiel recorded in this account which is returned to the owner or otherwise removed from this classification (contra to account 3151).

1 April 1966

- 83 -

Expended

S E C R E T

SECRET

1765

1765 - Property on Loan from Others - Type I Installations

This debit balance account represents the carrying value of materiel under the control of Type I installations which is loaned to the Agency by other Government agencies, foreign governments, commercial organizations, or individuals. A subsidiary will be maintained for each Type I installation.

Debit this account with:

(a) Value of such property as reported by Type I installations on current regular monthly property reports (contra to account 3151 concurrent with recording of credit entry (a)).

Credit this account with:

(a) Value of such property at Type I installations as reported on the previous monthly property reports (contra to account 3151 concurrent with recording of debit entry (a)).

1 April 1966

- 84 -

Expended

SECRET

S E C R E T

1801

1801 - Due from Other U. S. Government Agencies - Overpayments on
Billings Paid Prior to Audit

This debit balance account represents the total of amounts due from other U. S. Government agencies for overpayments discovered upon audit of billings which were paid prior to audit. A subsidiary shall be maintained by Agency and Administrative Audit Difference Statement number.

Debit this account with:

(a) Amounts due for which credits will be received on subsequent billings or for which cash refunds will be received (contra to account 1911).

Credit this account with:

(a) Amounts charged to this account which are allowed as credits on subsequent billings or for which cash refunds are received (contra to account 1911).

(b) Amounts charged to this account subsequently determined to be proper charges to the Agency and not appropriate for disallowance (contra to applicable account).

1 April 1966

- 85 -

Unexpended

S E C R E T

SECRET

1803

1803 - Refunds Due on Unused Passenger Tickets

This debit balance account represents the estimated value of the unused passenger tickets for which travelers have been allowed credit and which have been or are to be submitted to carriers or agents of transportation companies for refund. A subsidiary shall be maintained by advance account number.

Debit this account with:

- (a) Estimated value of unused passenger tickets for which travelers have been allowed credit on advance accounts (contra to account 1501, 1507, 1441 or 1442).
- (b) Estimated value of unused passenger tickets which were purchased with Agency Government Transportation Requests (GTR's) (contra to account 3142).

Credit this account with:

- (a) Amounts reflected in this account for which refunds are received (contra for amount of refund to account 1117 or 3519, and contra for amount by which the estimated value established in the account exceeded the refund to account 4241. When the amount or refund exceeds the estimated value established in accounts the excess shall be credited to account 4241).

1 April 1966

- 86 -

Unexpended

SECRET

1807

1807 - Due from Projects - Proceeds of Property Bartered

This debit balance account represents the accountability of projects for the agreed to value of property bartered. This may include cash proceeds collected and held by the project and/or credits representing barter proceeds recorded on project records.

Debit this account with:

(a) Value, as agreed to by bartering parties for property bartered (contra to account 1913).

Credit this account with:

(a) Acquisition cost of property received in settlement of debits to this account (contra to account 1721 with a debit or credit to account 4251).

(b) Project commissions or other charges in connection with barter transactions (contra to account 4273).

(c) Amounts no longer available for use turned in by projects as miscellaneous receipts (contra to account 4275 with a concurrent entry to debit account 1117 and credit account 4221).

1 April 1966

- 87 -

Expended

S E C R E T

1819

1819 - Miscellaneous Accounts Receivable

This debit balance (asset) account represents the total of miscellaneous amounts due from sources not specifically provided for in other accounts, which have been stated on bills, including such amounts due resulting from uncollectible checks returned by the Department of the Treasury. A subsidiary account shall be maintained for each receivable.

Debit this account with:

- (a) Amounts of bills rendered for collection of amounts representing refunds to appropriations or reimbursements to lapsed appropriations (contra to account 3143, 4241 or other applicable account).
- (b) Amounts of bills rendered for collection of amounts which when collected will represent repayments of disbursements for which no expenditure has been recorded (contra to account 1465).
- (c) Amounts of bills rendered for collection of miscellaneous receipts (contra to account 3515).
- (d) Amounts of uncollectible checks returned by the Department of the Treasury (contra to account 1105 or 1106).

Credit this account with:

- (a) Amounts of collections previously billed which represent (1) refunds to appropriations, (2) repayments of disbursements for which no expenditure has been recorded, or (3) reimbursements to lapsed appropriations (contra to account 1117 or 3519).
- (b) Amounts of collections previously billed which are required to be deposited into the Treasury as miscellaneous receipts (contra to account 3515 with concurrent entry to debit accounts 3519 and 4247 and credit accounts 3118 and 4221).
- (c) Amounts in this account which are written off upon receipt of appropriate authorization (contra to account 4241).

1 April 1966

- 88 -

Unexpended

SECRET

1821

1821 - Accrued Interest - Investments in Securities - Project
Liquidation Reserve Funds

This debit balance account represents interest purchased or earned, as determined monthly, on investments in securities which are recorded in account 1611. A subsidiary account will be maintained for each issue of securities.

Debit this account with:

(a) Interest purchased (contra to account 1103, 1110, 1114 or other account as applicable).

(b) Interest earned during the month, as of the end of each month (contra to account 3515).

Credit this account with:

(a) Interest collected including interest sold (contra to account 1117 or other accounts as applicable, with a concurrent entry with respect to collections of interest earned to debit account 3515 and credit account 1613 until the balance in account 1613 for the particular issue of securities is liquidated and thereafter to account 4221 as "Miscellaneous Receipts").

(b) Amounts in this account when the securities are delivered to a project for liquidation purposes (contra to account 4241 for amounts representing interest purchased and to account 3515 for amounts representing interest earned).

1 April 1966

- 89 -

Unexpended

SECRET

1823

1823 - Special Commodity Assets

This debit balance account represents the dollar value of special commodities on hand at headquarters. A subsidiary account reflecting date of acquisition, number of units and dollar value will be maintained for each commodity.

Debit this account with:

(a) Dollar value of special commodities acquired (contra to account 1103, 1110, 1114, 1501, 1507, 1422 or other accounts as applicable).

Credit this account with:

(a) Dollar value of special commodities issued or disposed of otherwise (contra to account 1505, 1422 or other accounts as applicable).

1 April 1966

- 90 -

Unexpended

1825

1825 - Personal Effects (Other than Cash) Held in Trust for Agency Personnel (Including Deceased Personnel)

This debit balance account represents a nominal value of \$1.00 for each item of personal effects (other than cash) held in trust for Agency personnel and acquired from deceased Agency personnel, and held for safekeeping by the Monetary Division pending delivery to the next of kin or designees of the deceased person.

Debit this account with:

(a) Amount of \$1.00 for each such item of personal effects (other than cash) turned over to the Monetary Division for safekeeping (contra to account 3169).

Credit this account with:

(a) Amount of \$1.00 for each item of personal effects released for delivery to the next of kin or designees (contra to account 3169).

NOTE: The sum of the balances of this account and accounts 1119 and 1827 will agree at all times with the balance of account 3169).

1 April 1966

- 91 -

Unexpended

S E C R E T

SECRET

1827

1827 - Securities Held in Trust for Agency Personnel

This debit balance account represents the amount of securities held in trust by headquarters for employees and agents. Subsidiary accounts will be maintained reflecting a full description of securities held for each employee or agent.

Debit this account with:

(a) Face value of such securities, or if no face value a nominal amount of \$1.00 for each such document, deposited with Monetary Division (contra to account 3169).

Credit this account with:

(a) Carrying value of such securities released for delivery to or disposal for employees or agents, (contra to account 3169).

NOTE: The sum of the balances of this account and accounts 1119 and 1825 will agree at all times with the balance of account 3169).

Revised to change
Page No. only
Revision No. 1
1 April 1966

- 92 (to 96) -

Unexpended

SECRET

1911

1911 - Deferred Debits - Undistributed Charges

This debit balance (asset) account represents undistributed charges which are held in suspense pending determination as to appropriate disposition.

Subsidiary accounts shall be maintained by name of payee, invoice number, etc., as may be required in order to facilitate distribution to the appropriate accounts.

Debit this account with:

(a) Amounts of disbursements for which the information necessary to make appropriate distribution is unavailable (contra to account 1106).

Credit this account with:

(a) Amounts recorded in this account which are distributed (contra to account 4241, or other applicable account).

NOTE: Any amounts remaining in this account beyond ninety (90) days shall be reported on a separate schedule attached to the monthly financial statements with an explanation as to the reasons why each such item cannot be distributed to the appropriate accounts.

1 April 1966

- 97 -

Unexpended

1913

1913 - Deferred Debits - Property Released

This debit balance account represents the carrying value of property released to U. S. Government agencies and others pending recordation as a charge to the appropriate nominal account or establishment of (1) such further accountability controls for the property, or (2) reimbursements due, as may be appropriate. A subsidiary will be maintained by identification control number, property voucher number, amounts, and date.

Debit this account with:

(a) Value of property released as reflected on the monthly tabulated listing of property placed in suspense (contra to account 1721).

Credit this account with:

(a) Value of property recorded in this account, based upon receipt of Form 674 as evidence that proceeds from the sale of such property have been collected (contra to account 4265).

(b) Value of property recorded in this account based upon receipt of a copy of a billing rendered (contra to account 4265).

(c) Value of property released to proprietary projects without reimbursement, based upon receipt of shipping document (contra to account 4242 with concurrent entry to debit account 1601 and credit account 1607).

(d) Carrying value of property released for barter upon receipt of notice as to the barter value agreed to by bartering parties (contra to accounts 1807 and 4273).

1 April 1966

- 98 -

Expended

S E C R E T

1915

1915 - Deferred Debits - Cash Short and Over

This debit or credit balance account represents:

- (a) The amount by which cash received from the U. S. Treasury in the form of packaged coins is short or over the amounts which should be contained in the packages; and
- (b) The cash on hand with the official custodian or disbursing office tellers is short or over the amounts chargeable to them in the books of account.

All cash differences shall be recorded in this account with contra entry to account 1110, Cash on Hand for Disbursing. Each shortage and overage shall be properly documented setting forth the amount, circumstances and condition under which the discrepancy occurred. Shortages and overages amounting to less than \$25.00, where there is no evidence of malfeasance or negligence, will be accumulated in this account and submitted to the Director of Finance for settlement on a semi-annual basis as at 30 June and 31 December of each year. All other shortages shall be referred on an individual basis to the Board of Review for recommendation to the appropriate official and settlement. All other overages shall be referred to the Director of Finance for review prior to reporting such overages to the U. S. Treasury as Miscellaneous Receipts.

Debit this account with:

- (a) The amount by which the actual cash on hand is short of the amount which should be on hand as reflected in the accounts of the official custodian or disbursing office tellers (contra to account 1110).
- (b) Amounts representing overages which are approved for treatment as Miscellaneous Receipts (contra to account 3118 with a concurrent entry to debit account 4247 and credit account 4221).

Credit this account with:

- (a) The amount by which the actual cash on hand is over the amount which should be on hand as reflected in the accounts of the official custodian or disbursing office tellers (contra to account 1110).
- (b) Amounts representing shortages which are authorized to be written off to expense or which are refunded by individuals held pecuniarily liable (contra to account 1117 or 4241 as applicable).

1 April 1966

- 99 -

Unexpended

SECRET

3111

3111 - Due to U. S. Treasury - Federal Income Taxes Withheld

This credit balance account represents amounts due to the U. S. Treasury for Federal income taxes withheld from the compensation of Agency personnel. A subsidiary account will be maintained for each different method used to report and remit such taxes to the Internal Revenue Service, e.g., this Agency, [REDACTED]

25X1A

25X1C

Each subsidiary account will be coded to identify whether the account is applicable to the vouchered (non-DCI certified) or confidential (DCI certified) payroll. When the same method of reporting is applicable to both, separate subsidiary accounts will be used.

Debit this account with:

- (a) Amounts of payments of such taxes in accordance with prescribed methods of payment (contra to account 1103 or 1106).
- (b) Amounts needed to offset amounts due from the Internal Revenue Service for refund to agents (contra to account 1819).

Credit this account with:

- (a) Amounts of such income taxes withheld (contra to account 4241).
- (b) Payments received from agents in connection with their covert individual Federal income Tax returns and declarations of estimated Federal income tax (contra to account 1117).
- (c) Amounts received from employees representing amounts needed to supplement current year withholdings as may be required on the basis of a redetermination by the [REDACTED] of the withholding rate (contra to account 1117).

25X1A
25X1A

1 April 1966

- 100 -

Unexpended

SECRET

3112

3112 - Due to U. S. Treasury - Income Tax Payments Received from Agents

This credit balance account represents amounts due to U. S. Treasury for income tax payments received from agents. A subsidiary account will be maintained for each agent.

Debit this account with:

(a) Amounts of payments of such taxes to Internal Revenue Service via the [REDACTED] (contra to account 1103).

25X1A

Credit this account with:

(a) Payments received from agents in connection with their covert individual income tax returns and declarations of estimated income tax (contra to account 1117).

1 April 1966

- 101 -

Unexpended

SECRET

3113

3113 - Due to U. S. Treasury - FICA Taxes

This credit balance account represents amounts due to the U. S. Treasury for (1) social security (FICA) taxes withheld from Agency personnel and (2) the related amount of social security taxes to be contributed by the Agency. A subsidiary account will be maintained for each different method used to report and remit such taxes to the Internal Revenue Service, e.g., Agency, [REDACTED]

[REDACTED]. Each subsidiary account will be coded to identify whether the account is applicable to the vouchered (non-DCI certified) or confidential (DCI certified) payroll. When the same method of reporting is applicable to both, separate subsidiary accounts will be used.

Debit this account with:

(a) Amounts of payments of such taxes in accordance with prescribed methods of payment (contra to account 1103 or 1106).

Credit this account with:

(a) Amounts of such social security (FICA) taxes withheld and related Agency contributions (contra to account 4241).

1 April 1966

- 102 -

Unexpended

SECRET

3118

3118 - Due to U. S. Treasury - Miscellaneous Receipts

This credit balance (liability) account represents the amount of miscellaneous receipts collected by the Agency which are required to be paid into the General Fund of the Treasury.

Debit this account with:

(a) Amounts paid to the Treasury
(contra to account 1106).

Credit this account with:

(a) Amounts of collections which
are required to be paid into the
Treasury as Miscellaneous Receipts
(contra to account 1117, 1501,
1507, 3511, 3513, 3515, 3519 or
other accounts as applicable
with a concurrent entry to
debit account 4247 and credit
account 4221).

1 April 1966

- 103 -

Unexpended

SECRET

3121

3121 - Due to U. S. Civil Service Commission - Federal Group Life Insurance - Withholdings and Contributions

This credit balance account represents the amount due to U. S. Civil Service Commission for (1) Federal Group Life Insurance premiums withheld from compensation of employees and (2) Agency contributions for Federal Group Life Insurance. Separate subsidiary accounts will be maintained for (1) biweekly payrolls and (2) other than biweekly payrolls.

Debit this account with:

(a) Amounts in this account transmitted to the U. S. Civil Service Commission (contra to account 1106).

Credit this account with:

(a) Amounts of such withholdings and related Agency contributions (contra to account 4241).

1 April 1966

- 104 -

Unexpended

SECRET

SECRET

3123

3123 - Due to U. S. Civil Service Commission - Federal Health Benefits
Withholdings and Contributions

This credit balance account represents the amount due to the Civil Service Commission for Federal Health Benefits payments withheld from the compensation of employees and the corresponding Agency's contribution.

Debit this account with:

(a) Disbursements of amounts reflected in this account (contra to account 1106).

Credit this account with:

(a) Amounts withheld from compensation of employees and amounts of Agency's contribution (contra to account 4241).

1 April 1966

- 105 -

Unexpended

SECRET

SECRET

3125

3125 - Due to U. S. Civil Service Commission - Retirement Deductions
and Agency Retirement Contributions

This credit balance account represents amounts due to the U. S. Civil Service Commission for (1) Civil Service retirement deductions withheld from compensation of Agency employees and (2) Agency civil service retirement contributions. Separate subsidiary accounts will be maintained for (1) biweekly payrolls and (2) other than biweekly payrolls.

Debit this account with:

(a) Amounts in this account transmitted to the U. S. Civil Service Commission (contra to account 1106).

Credit this account with:

(a) Amount of retirement deductions and related Agency contributions (contra to account 4241).

1 April 1966

- 106 -

Unexpended

SECRET

3140

3140 - Non-Federal Income Taxes Withheld

This credit balance account represents amounts due taxing authorities other than the U. S. Government for income taxes withheld from compensation of Agency employees. A subsidiary account will be maintained for each different method used to report and remit such taxes to the appropriate taxing authority, e.g., Agency, [REDACTED]

25X1C

25X1C

Each account will be coded to identify whether the account is applicable to the vouchered (non-DCI certified) or confidential (DCI certified) payroll. When the same method of reporting is applicable to both, separate subsidiary accounts will be used.

Debit this account with:

(a) Amounts of payments of such taxes to the appropriate taxing authority in accordance with prescribed methods of payment (contra to account 1103 or 1106).

Credit this account with:

(a) Amounts of such income taxes withheld (contra to account 4241).

1 April 1966

- 107 -

Unexpended

3142

3142 - Accounts Payable - Transportation Purchased

This credit balance account represents the liability of the Agency for passenger transportation tickets received. A subsidiary account shall be maintained by advance account number.

Debit this account with:

(a) Payments made to carriers or agents of transportation companies for tickets purchased with Government Transportation Requests (GTR's) and for tickets purchased by the Central Travel Branch (contra to account 1103, 1106, or 1114).

Credit this account with:

(a) Cost of transportation tickets received based upon notices of transportation purchased (contra to account 1441 or 1442 or other accounts as applicable).

(b) Cost of transportation tickets purchased with Agency Government Transportation Requests (GTR's) (contra to account 4241 for portion allowed; to account 1441 for any portion disallowed, and to account 1803 for any refund due on unused portion).

Revision No. 1
Revised to change
page number only
1 April 1966

108 to 111, incl.

Unexpended

S E C R E T

3147

3147 - Accounts Payable - Income Tax Refunds Due Agents

This credit balance account represents amounts due agents in connection with income tax overpayments made by them on their covert individual income tax returns. A subsidiary account will be maintained for each agent.

Debit this account with:

(a) Amounts in this account refunded (contra to account 1114 or other accounts as applicable).

Credit this account with:

(a) Amount of overpayments of income tax by agents based upon Internal Revenue Service Advices of Credit received from the [REDACTED] (contra to account 1819).

25X1A

1 April 1966

- 112 -

Unexpended

S E C R E T

3149

3149 - Due to Other U. S. Government Agencies - Underpayments on Billings
Paid Prior to Audit

This credit balance account represents the total of amounts due to other U. S. Government agencies for underclaims discovered upon audit of billings which were paid prior to audit.

Debit this account with:

- (a) Amounts paid in liquidation of underclaims (contra to account 1106).
- (b) Amounts credited to this account for which other agency determines payment is not necessary (contra to account 4241 or other applicable account).

Credit this account with:

- (a) Underclaims for which additional charges will be received on subsequent billings (contra to account 4241 or other applicable account).

1 April 1966

- 113 -

Unexpended

SECRET

3150

3150 - Counter Checks Payable

This credit balance account represents the salary due agents to be paid through the processing of counter checks. Counter checks are nonnegotiable instruments which when authenticated are utilized as documentation to authorize payment of net salary due agents. The balance in this account must equal the outstanding counter checks on hand not yet paid.

Debit this account with:

(a) Counter checks paid
(contra to account 1103,
1110 or 1114).

Credit this account with:

(a) Compensation payrolled at
headquarters which is to be
paid through the processing
of counter checks (contra to
account 4241).

1 April 1966

- 114 -

Unexpended

SECRET

3151

3151 - Due to Others - Property on Loan

This credit balance account represents the liability of the Agency for the carrying value at fixed prices of property under the control of headquarters and at Type I installations which is on loan from others.

Debit this account with:

- (a) Carrying value of property on loan from others which is returned or is otherwise removed from this classification (contra to account 1763).
- (b) Value of property on loan from others as reported by Type I installations on previous monthly property reports (contra to account 1765 concurrent with recording of credit entry (b)).

Credit this account with:

- (a) Fixed price of property acquired on a loan basis from others (contra to account 1763).
- (b) Value of property on loan from others as reported by Type I installations on the latest monthly property reports (contra to account 1765 concurrent with recording of debit entry (b)).

1 April 1966

- 115 -

Expend

S E C R E T

SECRET

3152

3152 - Accounts Payable - Other

This credit balance account represents accounts payable for which no provision is made in other accounts. A subsidiary account shall be maintained for each payable.

Debit this account with:

(a) Liquidations of such accounts payable (contra to applicable account).

Credit this account with:

(a) Amounts of such accounts payable (contra to applicable account).

1 April 1966

- 116 -

Unexpended

SECRET

SECRET

3154

3154 - Due to CIA Retirement and Disability Fund - Participants'
Contributions and Agency Contributions

This credit balance (liability) account represents amounts due to the CIA Retirement Fund which have been withheld from compensation of participating employees and the matching Agency contributions. Any withholdings from participants' compensation applicable to the purchase of service credits or voluntary contributions toward additional retirement benefits also shall be included in this account and shall be identified as separate amounts for transfer to the CIA Retirement and Disability Fund. Separate subsidiary accounts will be maintained for (1) biweekly payrolls and (2) other than biweekly payrolls.

Debit this account with:

(a) Amounts transferred to the account representing the Agency's liability to the CIA Retirement Fund for amounts received from all sources (contra to account 3711).

Credit this account with:

(a) Amounts of withholdings and related Agency contributions (contra to account 4241).

1 April 1966

- 117 -

Unexpended

SECRET

3155

3155 - Due to Consolidated Charities - Withholdings for Combined Federal Campaign

This credit balance (liability) account represents the amount due Consolidated Charities for withholdings from the compensation of employees for contributions to the Combined Federal Campaign. Separate subsidiary accounts will be maintained for (1) biweekly payrolls and (2) other than biweekly payrolls.

Debit this account with:

(a) Amounts in this account paid to Combined Federal Campaign (contra to account 1106).

Credit this account with:

(a) Amounts withheld from compensation of employees for Combined Federal Campaign (contra to account 4241).

1 April 1966

- 118 -

Unexpended

S E C R E T

3156

3156 - Due to GEHA - Federal Health Benefits Withholdings and Contributions

This credit balance (liability) account represents the amount due to GEHA for Federal Health Benefits payments withheld from the compensation of employees and the corresponding Agency's contribution. Separate subsidiary accounts will be maintained for (1) biweekly payrolls and (2) other than biweekly payrolls.

Debit this account with:

(a) Amounts in this account paid to GEHA (contra to account 1106).

Credit this account with:

(a) Amounts withheld from compensation of employees and amounts of the Agency's contribution (contra to account 4241).

1 April 1966

- 119 -

Unexpended

S E C R E T

SECRET

3157

3157 - Due to GEHA - Health Insurance Withholdings and Contributions
(Contract Plan)

This credit balance (liability) account represents the amount due to GEHA for health insurance payments withheld from the compensation of certain contract employees and the corresponding Agency's contribution. Separate subsidiary accounts will be maintained for (1) biweekly payrolls and (2) other than biweekly payrolls.

Debit this account with:

(a) Amounts in this account paid to GEHA (contra to account 1103 or 1106).

Credit this account with:

(a) Amounts withheld and amounts of the Agency's contribution (contra to account 4241).

1 April 1966

- 120 -

Unexpended

SECRET

3158
3159

3158 - Due to GEHA - Other

3159 - Due to Credit Union

These credit balance accounts represent the Agency's liability for payroll deductions and collections from Agency personnel for amounts due GEHA for life, DENTA, PAMA and other insurance premiums and for amounts due to the Credit Union, respectively. All collections for the account of GEHA and the Credit Union except the checks payable to pseudonym payees specifically designated for GEHA or the Credit Union shall be recorded in the applicable account. Account 3159 also will include the Agency's liability for amounts received from the Credit Union for payment on behalf of the Credit Union to Agency personnel stationed in the field.

Debit this account with:

- (a) Amounts of the respective types of items which are paid to GEHA or the Credit Union (contra to account 1103, 1106 or 1110).
- (b) Amounts which are deposited on behalf of the Credit Union in the allottee bank accounts of Agency personnel (contra to account 1103 or 1106).
- (c) Amounts which are transferred to field stations for payment on behalf of the Credit Union to Agency personnel (contra to account 1505).

Credit this account with:

- (a) Amounts of payroll deductions for the respective types of items (contra to account 4241).
- (b) Amounts collected or received from Agency personnel for the account of GEHA or the Credit Union (contra to account 1117, 1501 or 1507).
- (c) Amounts received from the Credit Union for payment to Agency personnel who are stationed in the field (contra to account 1117).

1 April 1966

- 121 -

Unexpended

S E C R E T

SECRET

3161

3161 - U. S. Savings Bonds Deductions

This credit balance (liability) account represents the trust liability of the Agency for amounts withheld from compensation of employees for the purchase of U. S. Savings Bonds. A subsidiary listing will be prepared after each payroll period showing the unapplied amount of withholding to the credit of each employee.

Debit this account with:

- (a) Vouchers for disbursements of amounts reflected in this account (contra to account 1106).
- (b) Amounts refunded to employees (contra to account 1103, 1106, or 1114).

Credit this account with:

- (a) Amounts withheld from compensation of employees for the purchase of U. S. Savings Bonds (contra to account 4241).

1 April 1966

- 122 -

Unexpended

SECRET

3163

3163 - Advances from Public Service Aid Society

This credit balance account represents the balance of amounts held for the account of the Public Service Aid Society.

Debit this account with:

(a) Amount of short-term emergency loans granted to field employees on behalf of PSAS (contra to account 1501, 1503 or 1507).

(b) Amounts of funds returned to PSAS (contra to account 1103 or 1106).

Credit this account with:

(a) Amounts received by the Office of Finance for the account of PSAS (contra to account 1117).

(b) Amounts representing contributions to PSAS collected by field stations (contra to account 1501, 1503 or 1507).

1 April 1966

- 123 -

Unexpended

S E C R E T

3165

3165 - Due to Agency Personnel - Payment Deferred

This credit balance account represents the Agency's liability for amounts due to agents and certain other Agency personnel. A subsidiary account will be maintained for each individual.

Debit this account with:

(a) Amounts in this account when the related funds are disbursed or when the related liability is transferred to a field station for payment (contra to account 1103, 1110, 1114, 1501, 1505 or 1507 as applicable).

(b) Amounts in this account representing funds withheld from salary, upon determination that such funds are not to be paid (contra to account 4241 as a refund to the appropriation of the year in which originally charged).

(c) Amounts in this account, representing funds received from agents for safekeeping, upon determination that such funds are not to be paid (contra to account 4221 as a miscellaneous receipt).

Credit this account with:

(a) Amount of liability for such amounts due (contra to account 4241, 1501 or 1507).

1 April 1966

- 124 -

Unexpended

S E C R E T

3167

3167 - Funds Withheld Under Commercial Contracts

This credit balance account represents the Agency's liability for funds withheld under commercial contracts pending satisfaction of the withholding provisions of the contracts. A subsidiary account shall be maintained by contract and order number.

Debit this account with:

(a) Amounts in this account for which payment is made or which are canceled when the withholding provisions of the related contract are satisfied (contra to account 1103, 1106, or 4241).

Credit this account with:

(a) Such amounts withheld (contra to account 4241).

1 April 1966

- 125 -

Unexpended

S E C R E T

SECRET

3169

3169 - Liability for Cash, Securities and Personal Effects Held in Trust

This credit balance account represents the Agency's liability for cash, securities and personal effects:

- (a) Acquired from Agency personnel (including deceased personnel) and held by the Monetary Division for disposition to Agency personnel, next of kin, or designees;
- (b) Deposited in special bank accounts or invested in securities for employees or agents in sensitive positions; and
- (c) Deposited in a special bank account representing proceeds from non-appropriated fund activities.

The balance in this account will agree at all times with the balance of asset accounts 1119, 1825 and 1827. The subsidiary accounts maintained in connection with such asset accounts will also support this account.

Debit this account with:

- (a) Amount of liability recorded in this account which is discharged by the release of cash or personal effects for delivery to Agency personnel, next of kin, or designees (contra to account 1103, 1110, 1825 or other applicable accounts; concurrently in the case of release of cash an equal amount of money will be withdrawn for redeposit in other bank accounts from the special bank account and entry will be made to debit account 1117 and credit account 1119).
- (b) Carrying value of securities released for delivery to, or disposal for, employees or agents in sensitive positions (contra to account 1827).

Credit this account with:

- (a) Amount of liability of the Agency for cash deposited in special bank accounts maintained for cash acquired from deceased Agency personnel and from non-appropriated fund activities (contra to account 1119).
- (b) A nominal amount of \$1.00 for each item of personal effects (other than cash) deposited with the Monetary Division for safekeeping (contra to account 1825).
- (c) Amount of cash deposited in special bank accounts maintained for employees or agents in sensitive positions (contra to appropriate expense account).

1 April 1966

- 126 -

Unexpended

SECRET

SECRET

3169

-2-2

(d) Face value of securities, or if no face value a nominal amount of \$1.00 for each document, deposited with Monetary Division and held for employees or agents in sensitive positions (contra to account 1827).

(e) Amount of interest earned by interest-bearing bank accounts (contra to account 1119).

1 April 1966

- 127 -

Unexpended

SECRET

3171

3171 - Liability for Project Funds Held in Trust

This credit balance account represents the liability for funds received from or made available to projects which are to be held in trust for the projects. A subsidiary account will be maintained for each project for which funds are held.

Debit this account with:

(a) Amounts paid to a project in liquidation of the Agency's liability to the project as recorded in this account (contra to account 1114 or other accounts as applicable).

Credit this account with:

(a) Amounts received from a project which are to be held in trust for the project (contra to account 1117).

(b) Amounts made available to projects which are held in this account pending actual disbursement of the funds (contra to account 1449 or 4241).

NOTE: The specific approval of the Director of Finance shall be obtained before this account is utilized for any project not previously authorized.

1 April 1966

- 128 -

Unexpended

S E C R E T

3173

3173 - Due to Agency Personnel - Funds Held in Trust by Proprietary Projects

This credit balance account represents the Agency's liability for amounts due agents and other Agency personnel deposited in trust with proprietary projects. A subsidiary account will be maintained for each individual.

Debit this account with:

- (a) Payments made to agents and other Agency personnel as determined from the latest financial and/or audit report (contra to account 1836).
- (b) Amounts returned by proprietary projects (contra to account 1836 with concurrent entry to debit account 1117, 1501, 1507 or other accounts as applicable and credit account 3165 or, upon determination that funds are not to be paid, account 4241 as a refund to the appropriation of the year in which originally charged).

Credit this account with:

- (a) Amounts deposited in trust with proprietary projects (contra to account 1836 with concurrent entry to debit account 4241 or 3165 and credit account 1103, 1110, 1114, 1116, 1503, 1507, or other accounts as applicable).
- (b) Increases in such funds as reported by the proprietary project representing interest credited to individuals' accounts (contra to account 1836).

1 April 1966

- 129 -

Expended

S E C R E T

3211

3211 - Advances from Other U. S. Government Agencies

This credit balance account represents the balance of working fund advances from other Government agencies for goods or services to be furnished by this Agency. A subsidiary ledger showing the name of the other Agency, amount of advance, and the allotment and cost center number in which the obligations and costs will be incurred, shall be maintained for each separate advance (or multiple advances when more than one advance pertains to a particular transaction).

Debit this account with:

(a) Amount of direct and indirect costs incurred applicable to such advances (contra to account 4115 with a concurrent entry for the amount of indirect costs to (1) debit account 4213 and credit account 4225 and (2) debit account 4105 (G) and credit 4105 (FY).

Credit this account with:

* (a) Amount of funds received from other Government agencies (contra to account 1102 or 3519 with a concurrent entry to debit account 4115 and credit account 4105 or account 1213 if previously estimated).

Revision No. 1
1 April 1966

Unexpended

- 130 -

S E C R E T

S E C R E T

3311

3311 - Accrued Compensation - Regular Rolls

This credit balance account represents the portion of compensation due to Agency personnel on regular rolls which is to be paid by field stations. The account also will include compensation unpaid due to inability to effect payment. A subsidiary account will be maintained for each individual.

Debit this account with:

- (a) Amounts of such compensation paid by field station (contra to account 1501, 1503 or 1507).
- (b) Amounts in this account paid by headquarters (contra to account 1103, 1106, 1110, or 1114).

Credit this account with:

- (a) Portions of compensation payrolled at headquarters which at the request of employees are to be paid to them by field stations (contra to account 4241).
- (b) Compensation payrolled at headquarters but not paid in cases where additional information is required before payment can be accomplished (contra to account 4241).

1 April 1966

- 131 -

Unexpended

3312

3312 - Accrued Compensation - Special Rolls

This credit balance account represents the portion of compensation due to Agency personnel on special rolls which is to be paid by field stations or non-proprietary cover facilities. This account also will include compensation unpaid due to inability to effect payment. A subsidiary account will be maintained for each individual.

Debit this account with:

- * (a) Amounts of such compensation paid by field stations (contra to account 1501, 1507, or 1509).
- (b) Amount of such compensation paid by headquarters (contra to account 1103, 1110 or 1114).
- (c) Amounts of compensation payments to Agency personnel as accounted for by the cover facility from advances to nonproprietary cover facilities (contra to account 1469).

Credit this account with:

- (a) Portions of compensation payrolled at headquarters which at the request of employees are to be paid to them by field stations or nonproprietary cover facilities (contra to account 4241).
- (b) Portions of compensation payrolled at headquarters but not paid in cases where additional information is required before payment can be accomplished (contra to account 4241).

Revision No. 1

1 April 1966

- 132 -

Unexpended

S E C R E T

3411

3411 - Accountability for Treasury Funds With Cashiers

This credit balance account represents the accountability of officially designated Agency Cashiers for advances by the Department of the Treasury. A subsidiary account will be maintained for each Cashier.

Debit this account with:

(a) Amount of decreases in Agency Cashier funds accomplished by return of funds to the U. S. Treasury (contra to account 1103).

Credit this account with:

(a) Amounts of advances by the Department of the Treasury to establish or to increase Agency Cashier funds (contra to account 1103).

1 April 1966

- 133 -

Unexpended

S E C R E T

3511

3511 - Deferred Credits - Proceeds from Sales of Vehicles

This credit balance (suspense) account represents unapplied proceeds from the sales of vehicles (passenger and freight carrying). Items unapplied are available during the fiscal year in which the sale is made and for one fiscal year thereafter to reimburse the current year appropriation for obligations incurred for the purchase of replacement vehicles, after which the unapplied proceeds shall be closed into account 3118. The balance of this account will be supported by subsidiary detail identifying each open item including a description of the property sold and the date of the sale.

Debit this account with:

(a) Amounts applied as reimbursements to the appropriation (contra to account 4225 with concurrent entries to debit account 4213 and credit account 4105).

(b) Amounts required to be deposited to Miscellaneous Receipts (contra to account 3118 with a concurrent entry to debit account 4247 and credit account 4221).

Credit this account with:

(a) Amounts of collections resulting from the sale of vehicles where replacement is anticipated but no obligation therefor has been incurred (contra to account 1117, 1501, 1507, or 3519).

1 April 1966

- 134 -

Unexpended

3513

3513 - Deferred Credits - Proceeds from Sales of Personal Property
(Other than Vehicles)

This credit balance (suspense) account represents unapplied proceeds from the sales of personal property (other than vehicles). Items unapplied are available, during the fiscal year in which the sale is made and for one fiscal year thereafter to reimburse the current year appropriation for obligations incurred for the purchase of replacement property, after which the unapplied proceeds shall be closed into account 3118. The balance of this account will be supported by subsidiary detail identifying each open item including a description of the property sold and the date of the sale.

Debit this account with:

- (a) Amounts applied as reimbursements to the appropriation (contra to account 4225 with concurrent entries to debit account 4213 and credit account 4105).
- (b) Amounts required to be deposited to Miscellaneous Receipts (contra to account 3118 with concurrent entry to debit account 4247 and credit account 4221).

Credit this account with:

- (a) Amounts of collections resulting from the sales of personal property (other than vehicles) where replacement is anticipated but no obligation therefor has been incurred (contra to account 1117, 1501, 1507, or 3519).

1 April 1966

- 135 -

Unexpended

S E C R E T

3515

3515 - Deferred Credits - Income Earned, Not Collected

This credit balance account represents the amount of interest earned, not yet collected, on investments in securities recorded in account 1611 and the amount of billings rendered which will be for credit as Miscellaneous Receipts when collected. A subsidiary record will be maintained by project for the accrued interest and by individual agencies for each billing for miscellaneous receipts.

Debit this account with:

(a) Amount equal to earned interest collected (contra to account 1613 until the premium, if any, on the related block of securities is liquidated and then to account 4221 as "Miscellaneous Receipts", with a concurrent entry to debit account 1117 or other applicable account, and credit account 1821).

(b) Amount equal to earned interest canceled when the related securities are relinquished to a project for liquidation purposes (contra to account 1821).

(c) Collections on billings rendered for items which are to be treated as Miscellaneous Receipts (contra to account 1819 with concurrent entries debiting account 1117 or 3519 and crediting account 3118 and debiting account 4247 and crediting account 4221).

Credit this account with:

(a) Interest earned on securities during the month, as of the end of each month (contra to account 1821).

(b) Amount of billings rendered which when collected will be for credit as Miscellaneous Receipts (contra to account 1819).

1 April 1966

- 136 -

Unexpended

SECRET

SECRET

3519

-1-2

3519 - Deferred Credits - Unapplied Collections

This credit balance account represents the balance of collections held in a suspense status pending application to the proper account. All collections for deposit with the U. S. Treasury shall be cleared through this account. Subsidiary accounts shall be maintained identified by a control number assigned by the Accounts Division.

Debit this account with:

- (a) Funds received from contributing agencies and deposited by CIA with the Department of the Treasury which are available for disbursement (contra to account 1101).
- (b) Funds received from contributing agencies and deposited by CIA with the Department of the Treasury which cannot be disbursed until released by the Bureau of the Budget (contra to account 1101).
- (c) Amounts of collections of refunds to appropriations (contra to account 1819 if previously billed; to account 1461, 3143, or 4241 if not previously billed).
- (d) Amounts of collections which are lawfully available to reimburse active appropriations (contra to account 1211 if previously billed; to account 4225 if not previously billed with a concurrent entry to debit 4213 and credit account 4105; if previously estimated, reverse original entry with a debit to account 4105 and credit to account 1213).
- (e) Amounts of collections representing proceeds from sale of vehicles or personal property where a replacement is anticipated but no obligation therefor has been incurred (contra to account 3511 or 3513).

Credit this account with:

- (a) All collections for deposit with the U. S. Treasury (contra to account 1117).
- (b) Other collections and miscellaneous credits for which the proper account to be credited cannot be readily determined (contra to account 1117, 1507, or other accounts as applicable).

1 April 1966

- 137 -

Unexpended

SECRET

3519

-2-2

(f) Amounts of advances received from other U. S. Government agencies (contra to account 3211 with a concurrent entry to debit account 4115 and credit account 4105, or 1213 if previously estimated).

(g) Amounts of advances to other Government agencies returned by such agencies (contra to account 1819 if previously billed, otherwise to account 1465 or 4241 with concurrent entry in the case of credit to account 4241 to debit account 1463 and credit account 1461).

(h) Amounts in this account required to be transferred into the Treasury as Miscellaneous Receipts (contra to account 3118 with concurrent entry to debit account 4247 and credit account 4221 and if previously billed to debit account 3515 and credit account 1819).

(i) Refunds of amounts recorded in this account (contra to account 1106).

(j) Other amounts in this account upon determination of appropriate application (contra to applicable account).

NOTE: (1) Adherence to prescribed procedures should result in prompt application of credits in this account. At the end of each month any item which has remained in this account for more than 10 days shall be reported to the Chief, Accounts Division, for appropriate resolution.

(2) Any amounts remaining in this account beyond ninety (90) days shall be reported on a separate schedule attached to the monthly financial statements with an explanation as to the reasons why each such item cannot be credited to the appropriate account.

1 April 1966

- 138 -

Unexpended

S E C R E T

3611

3611 - Project Liquidation Reserves

This credit balance (liability) account represents the Agency's liability for project liquidation reserves approved for special projects. A subsidiary account will be maintained for each project reserve fund.

Debit this account with:

- (a) Decreases in the amount approved as a liquidation reserve (contra to account 4241).
- (b) The book value of securities delivered to a project for liquidation purposes (contra to account 1611 with a concurrent entry debiting account 1601 and crediting account 1607).
- (c) With any cash paid to a project for liquidation purposes (contra to the appropriate cash account).
- (d) When securities are sold, with any excess of book value over the principal proceeds (contra to account 1611).

Credit this account with:

- (a) The amount approved as a liquidation reserve and with increases therein (contra to account 4241).
- (b) With the amount of any excess principal proceeds over the book value of securities held for the account of any project which are sold or redeemed to the extent of previous losses charged to this account resulting from sales of securities held for such project (contra to appropriate cash account).

1 April 1966

- 139 -

Unexpended

3711

3711 - Due to CIA Retirement and Disability System - Disbursing Funds

This credit balance (liability) account represents the amount due to the CIA Retirement and Disability System. This is a reciprocal account and the credit balance shall be equal (or be reconcilable) to the debit balance in Retirement System account 9106, Disbursing Funds - Due from CIA. For each transaction affecting account 3711, an appropriate reciprocal entry shall be recorded in account 9106. The two accounts shall be confirmed at the end of each month.

Debit this account with:

(a) Amounts of vouchers or schedules for disbursements such as annuity payments, refunds of contributions, funds invested, expenses (contra to account 1106).

Credit this account with:

(a) Amounts transferred from withholding account representing participants' contributions and matching Agency contributions (contra to account 3154).

(b) Amounts of collections and receipts from all sources such as participants, annuitants, CSC, Treasury Department (contra to account 1117 or 3519).

1 April 1966

- 140 -

Unexpended

SECRET

4105
-1-3

4105 - Appropriations Available for Allotment (By Symbols and Titles)

This credit balance (budgetary) account represents the amount available for allotment. A separate subsidiary account will be maintained by fiscal year of appropriation. A separate subsidiary account identified with an "X" will be maintained for "No Year" appropriations. Amounts available resulting from advances from other Government agencies, including such funds which have been unavailable for obligation for two or more fiscal years, will be maintained in a separate subsidiary account identified with a "G".

Debit this account with:

- (a) Amounts of such available funds allotted for obligation; see note below (contra to account 4110).
- (b) Amounts of estimated receipts cancelled or reduced (contra to account 1213).
- (c) Amounts of estimated receipts which will be available to reimburse Agency appropriations reversed for which bills are rendered or for which collections are received (contra to account 1213).
- (d) Amount of unallotted current year appropriations placed in a reserve for contingencies status (contra to account 4117).
- (e) Amount, annually by 30 September, of the balance of account 4114 for the appropriation which on the preceding 30 June had been unavailable for obligation for two fiscal years (contra to account 4114).

Credit this account with:

- (a) Amount of appropriations authorized for CIA that are available for allotment (contra to account 1101).
- (b) Appropriations reserved for contingencies which are released by the Bureau of the Budget for allotment purposes (contra to account 4117).
- (c) Amounts of allotments cancelled or reduced (contra to account 4110).
- (d) Amounts of estimated receipts which when collected will be lawfully available to reimburse appropriations (contra to account 1213).
- (e) Amounts of bills rendered which when collected will be lawfully available to reimburse the current, "No Year" or two preceding fiscal year appropriations (contra to account 4213 with a concurrent entry to debit account 1211 and credit account 4225).

1 April 1966

- 141 -

Unexpended

4105

-2-3

(f) Amounts, annually by 30 September as of the preceding 30 June, needed to increase the "M" account to the total amounts of unliquidated obligations applicable to appropriations which have been unavailable for obligation two or more fiscal years (contra to account 4112 ("M")).

(g) Amount, annually by 30 September as of the preceding 30 June, of the balance remaining in this account for the appropriation which on that date had been unavailable for obligation for two fiscal years (contra to account 4117).

(f) Amounts of collections not previously billed which are lawfully available to reimburse the current, "No Year", or two preceding fiscal year appropriations (contra to account 4213 with a concurrent entry to debit account 1117 or 3519 and credit account 4225).

(g) Amounts of estimated receipts covering advances anticipated from other Government agencies which are considered as available for allotment (contra to account 1213).

* (h) Amounts of advances received from other Government agencies, not previously established as estimated receipts, which are considered as available for allotment (contra to account 4115 with a concurrent entry to debit account 1102 or 3519 and credit account 3211).

(i) Amounts of unapplied proceeds in account 3511 or 3513 from the sales of vehicles and personal property which are applied to reimburse the appropriation (contra to account 4213 with concurrent entries to debit account 3511 or 3513 and credit account 4225).

Revision No. 1
1 April 1966

Unexpended

- 142 -

S E C R E T

4105
-3-3

(j) Amounts, annually by 30 September as of the preceding 30 June, of unobligated allotments and unliquidated obligations for the appropriation which on that date had been unavailable for obligation for two full fiscal years (contra to account 4110).

NOTE: Allotment advices shall not be recorded as debits in this account in advance of credit entries (credit entries (g) or (h) above) evidencing "availability". When allotments representing funds from other Government agencies are recorded, the Accounts Division should verify whether credit entries (g) or (h) have been recorded for such funds; if not, appropriate entry should be made.

1 April 1966

- 143 -

Unexpended

4110

4110 - Unobligated Allotments

This credit balance (budgetary) account represents the total unobligated balances of allotments. A separate subsidiary account will be maintained by fiscal year of appropriation. A separate subsidiary account identified with an "X" will be maintained for "No Year" appropriations. Unobligated allotments of funds advanced from other Government agencies, including such funds which have been unavailable for allotment for two or more fiscal years, will be maintained in a separate subsidiary account identified with a "G".

Debit this account with:

- (a) Amounts of allotments cancelled or reduced (contra to account 4105).
- (b) Net monthly increase in the amount of unliquidated obligations for active appropriations (contra to account 4112).
- (c) Net expenditures during the month for active appropriations (contra to account 4215).
- (d) Amount, annually by 30 September as of the preceding 30 June, of the balance of this account for the appropriation which on that date had been unavailable for obligation for two fiscal years (contra to account 4105).

Credit this account with:

- (a) Amounts of available funds allotted for obligation (contra to account 4105).
- (b) Net monthly decrease in the amount of unliquidated obligations for active appropriations (contra to account 4112).
- (c) Amount, annually by 30 September as of the preceding 30 June, of the balance of account 4112 for the appropriation which on that date had been unavailable for obligation for two fiscal years (contra to account 4112).

NOTE: As of the end of each month an appropriate adjustment will be made in account 4114 to recognize changes in unobligated allotments for appropriations which are not available for obligation.

1 April 1966

- 144 -

Unexpended

4112

4112 - Unliquidated Obligations

This credit balance (budgetary) account represents the total unliquidated obligations of allotments. A separate subsidiary account will be maintained by fiscal year of appropriation. A separate subsidiary account identified with an "X" will be maintained for "No Year" appropriations. In addition, a separate subsidiary account designated with an "M" and titled "Provision for Liquidation of Obligations Against Lapsed Appropriations", will be maintained to reflect the net budgetary accountability for appropriations which have been unavailable for obligation for two or more fiscal years. Unliquidated obligations of funds advanced from other Government agencies, including such funds which have been unavailable for obligation for two or more fiscal years, will be maintained in a separate subsidiary account identified with a "G".

Debit this account with:

- (a) Net monthly decrease in the amount of unliquidated obligations for active appropriations (contra to account 4110).
- (b) Net expenditures recorded during the month applicable to the "M" account (contra to account 4215).
- (c) Amount, annually by 30 September as of the preceding 30 June, of the balance of this account for the appropriation which on that date had been unavailable for obligation for two fiscal years (contra to account 4110).

Credit this account with:

- (a) Net monthly increase in the amount of unliquidated obligations for active appropriations, (contra to account 4110).
- (b) Amount, annually by 30 September as of the preceding 30 June, needed to increase the "M" account to the total amount of unliquidated obligations applicable to appropriations which have been unavailable for obligation for two or more fiscal years (contra to account 4105 for the year of the lapsing appropriation).

1 April 1966

- 145 -

Unexpended

SECRET

4114

4114 - Unobligated Appropriations Transferred to Reserve

This debit balance (budgetary) account represents the balance of unobligated appropriations no longer available for obligation which have been or are to be transferred to the reserve for contingencies and carried forward to succeeding fiscal years. Such transfers are debited to this account in lieu of accounts 4105 and 4110 in order that account 4110 will continue to control the total allotments authorized and account 4105 will continue to reflect the unallotted balance of the appropriation. A separate subsidiary account will be maintained by each fiscal year appropriation.

Debit this account with:

(a) Amount, prior to closing the books as of 30 June, of unobligated balance of the appropriation which became unavailable for obligation on that date. The unobligated balance will represent unobligated allotments and unallotted appropriations (contra to account 4119).

(b) Amount, as of the end of each month after the initial establishment of a balance herein, necessary to increase the balance of this account to equal the sum of the subsidiary accounts to accounts 4105 and 4110 for the applicable fiscal year (contra to account 4119).

Credit this account with:

(a) Amount, as of the end of each month after the initial establishment of a balance herein, necessary to reduce the balance of this account to equal the sum of accounts 4105 and 4110 for the applicable fiscal year (contra to account 4119).

(b) Amount annually, by 30 September as of the preceding 30 June, of the balance of this account for the appropriation which on that date had been unavailable for obligation for two fiscal years (contra to account 4105).

4115

4115 - Appropriations Transferred from Other U. S. Government Agencies

This debit balance (budgetary) account represents the balance of appropriations transferred from other Government agencies.

Debit this account with:

* (a) Amount of funds received from other Government agencies which are considered as available for allotment (contra to account 4105 or 1213 if previously estimated, with a concurrent entry to debit account 1102 or 3519 and credit account 3211).

Credit this account with:

(a) Amounts of direct and indirect costs incurred applicable to such funds (contra to account 3211 with a concurrent entry for the amount of indirect costs to (1) debit account 4213 and credit account 4225 and (2) debit account 4105 (G) and credit account 4105 (Fiscal Year).

Revision No. 1
1 April 1966

Unexpended

- 147 -

S E C R E T

SECRET

4117

4117 - Appropriations Not Available for Allotment (Reserve for Contingencies)

This credit balance (budgetary) account represents the portion of appropriated funds which is reserved for contingencies pending release by the Bureau of the Budget.

Debit this account with:

(a) Funds reserved for contingencies which are released by the Bureau of Budget (contra to account 4105 or 4119).

Credit this account with:

(a) That portion of authorized appropriations designated as a reserve for contingencies pending release by the Bureau of the Budget (contra to account 1101).

(b) Amount of unallotted current year appropriations placed in a reserve for contingencies status (contra to account 4105).

(c) Amount of unobligated prior year appropriations placed in a reserve for contingencies status (contra to account 4119).

(d) Amount, annually by 30 September as of the preceding 30 June, necessary to close out the fiscal year appropriation which on that date had been unavailable for obligation for two full fiscal years (contra to account 4105).

1 April 1966

- 148 -

Unexpended

SECRET

SECRET

4119

4119 - Reserve for Contingencies - Adjustments Awaiting Budget Bureau Approval

This debit or credit balance (budgetary) account represents a "feeder" account in which all amounts to be transferred to or from the reserve for contingencies in connection with appropriations no longer available for obligation will be recorded pending approval by the Bureau of the Budget. A separate subsidiary account will be maintained for each fiscal year appropriation.

Debit this account with:

(a) Amount, as of the end of each month, of any net increase in the obligated balance of appropriations for which unobligated balances previously have been transferred to reserve or to this account (contra to account 4114).

(b) Amounts transferred from this account to the reserve for contingencies based upon approval of the Bureau of the Budget (contra to account 4117).

Credit this account with:

(a) Amount, prior to closing the books as of 30 June, of the unobligated balance of the appropriation which became unavailable for obligation on that date (contra to account 4114).

(b) Amount, as of the end of each month, of any net decrease in the obligated balance of appropriations for which unobligated balances previously have been transferred to reserve or to this account (contra to account 4114).

(c) Amounts transferred from the reserve for contingencies to cover debit balances in this account based upon approval of the Bureau of the Budget (contra to account 4117).

4211

4211 - Invested and Donated Capital

This credit balance (accountability) account together with the balances of other accounts in the 42 series represents the net "expended" assets (assets minus liabilities) of the Agency, as evidenced by accounts designated "Expended".

Debit this account with:

(a) Debit balances of the nominal (42 series) accounts at the end of each fiscal year (contra to the accounts involved).

Credit this account with:

(a) Credit balances of all the nominal (42 series) accounts at the end of each fiscal year except for account 4215 (contra to the accounts involved).

(b) Amount at the end of each fiscal year of expenditures applicable to the currently lapsing appropriation and to the "M" account (contra to account 4215).

(c) Amount at the end of each fiscal year of expenditures applicable to the "X" and "G" accounts for completed activities (contra to appropriate account 4215).

(d) Carrying value of the initial inventory of property owned by the Agency for which accountability is accepted by a Type I FPA installation (contra to account 1731).

1 April 1966

- 150 -

Expended

4213
-1-2

4213 - Reimbursements to Appropriations

This debit balance account represents the amount of reimbursements to appropriations, except appropriations which have been unavailable for obligation for two or more fiscal years (see account 4241). A separate subsidiary account will be maintained for the current and for each of the preceding active appropriations. A separate subsidiary account identified with an "X" will be maintained for "No Year" appropriations.

Debit this account with:

(a) Amounts of bills rendered which, when collected, will be lawfully available to reimburse such appropriations (contra to account 4105 with a concurrent entry to debit account 1211 and credit account 4225; if the amount was previously estimated, reverse the original entry with a debit to account 4105 and credit to account 1213).

(b) Amount of collections not previously billed which are lawfully available to reimburse such appropriations (contra to account 4105 with a concurrent entry to debit account 1117, 1501, 1507, or 3519, and credit account 4225; if the amount was previously estimated, reverse the original entry with a debit to account 4105 and a credit to account 1213).

Credit this account with:

(a) Amount of balance in this account at the close of each fiscal year (contra to account 4211).

1 April 1966

- 151 -

Unexpended

SECRET

4213

-2-2

(c) Amounts of unapplied proceeds in account 3511 or 3513 from the sales of vehicles and personal property which are applied to reimburse the appropriation (contra to account 4105 with concurrent entries to debit account 3511 or 3513 and credit account 4225).

(d) Amount of indirect costs incurred against funds advanced from other Government agencies (contra to account 4225 with a concurrent entry to debit account 4105 (G) and credit account 4105; total costs (direct and indirect) are concurrently recorded by debit to account 3211 and credit to account 4115).

SECRET

SECRET

4215

4215 - Expended Appropriations

This credit balance account represents the net amount of expenditures charged against Agency allotments. Expenditures will be coded to differentiate between expenditures requiring DCI certification and those without DCI certification. A separate subsidiary account shall be maintained by fiscal year appropriations. A separate subsidiary account identified with an "X" shall be maintained for "No Year" appropriations. In addition, a separate subsidiary account identified with an "M" shall be maintained for appropriations which have been unavailable for obligation for two or more fiscal years. Expenditures of funds advanced from other Government agencies will be maintained in a separate account identified with a "G".

Debit this account with:

(a) Amount at the end of each fiscal year of expenditures applicable to the currently lapsing appropriation and to the "M" account (contra to account 4211).

(b) Amount at the end of each fiscal year of expenditures applicable to the "X" and "G" accounts for completed activities (contra to account 4211).

Credit this account with:

(a) Net budgetary expenditures recorded during the month (contra to account 4110 in the case of the fiscal year "G" and "X" accounts and 4112 in the case of the "M" account).

*NOTE: (1) Ordinarily, entries to the following accounts which result from cash transactions or accountings shall be concurrently coded as a budgetary expenditure or reverse budgetary expenditure, as appropriate:

Accounts 1421, 1422, 1733, 1755, 3143, 3146, 4241, and 4215.

(2) Any other transaction resulting in the net transfer of amounts between accounts designated as "expended" and accounts designated as "unexpended" (in the lower right hand corner of the account description) also shall be expenditure coded in connection with the entry to the "expended" account.

Revision No. 1
1 April 1966

- 153 -

Expended

4221

4221 - Current Income - Miscellaneous Receipts

This credit balance (nominal) account represents the amount of general fund receipts collected which are required to be deposited into the Treasury.

Debit this account with:

(a) Amount of balance in this account at the close of each fiscal year (contra to account 4211).

Credit this account with:

(a) Amounts of collections which are required to be deposited into the Treasury as Miscellaneous Receipts (contra to account 4247 with concurrent entry to debit account 1117, 1501, 1507, 3511, 3518, 3515, 3519 or other accounts as applicable, and credit account 3118).

NOTE: Each credit entry to this account shall be coded to indicate (1) the applicable FAN account number whenever possible and (2) the fiscal year based upon the date of receipt of the funds or other credit transaction. Funds received which cannot be identified to a specific operational activity shall be recorded in accordance with the Financial Coding Guide.

1 April 1966

- 154 -

Unexpended

S E C R E T

4225
-1-24225 - Current Income - Reimbursements

This credit balance (nominal) account represents the amount of reimbursements for services rendered, materials and supplies furnished, which amounts are authorized by law to be credited to the appropriation or fund originally charged with the cost for which reimbursement has been billed or received, except such reimbursements applicable to appropriations which have been unavailable for obligation for two or more fiscal years (see account 4241). This account also will include reimbursements for costs incurred against funds advanced from other Government agencies.

Debit this account with:

(a) Amount of balance in this account at the close of each fiscal year (contra to account 4211).

Credit this account with:

(a) Amount of bills rendered which, when collected, will be lawfully available to reimburse active appropriations (contra to account 1211 with a concurrent entry to debit account 4213 and credit account 4105 if the amount was previously estimated, reverse original entry with a debit to account 4105 and a credit to account 1213).

(b) Amount of collections not previously billed which are lawfully available to reimburse active appropriations (contra to account 1117, 1501, 1507, 3519 or other accounts as applicable with a concurrent entry to debit account 4213 and credit account 4105, if the amount was previously estimated, reverse original entry with a debit to account 4105 and a credit to account 1213).

1 April 1966

- 155 -

Unexpended

4225
-2-2

(c) Amounts of unapplied proceeds from the sales of vehicles and personal property which are applied to reimburse the appropriation (contra to account 3511 or 3513 with concurrent entries to debit account 4213 and credit account 4105).

(d) Amount of indirect costs incurred against funds advanced from other Government agencies (contra to account 4215 with a concurrent entry to debit account 4105 (G) and credit account 4105 current year; total costs (direct and indirect) are concurrently recorded by debit to account 3211 and credit to account 4115).

NOTE: Each credit entry to this account shall be coded to indicate (1) the applicable FAN account number whenever possible and (2) the fiscal year based upon the date of receipt of the funds or other credit transaction. Funds received which cannot be identified to a specific operational activity shall be recorded in accordance with the Financial Coding Guide.

1 April 1966

- 156 -

Unexpended

4241
-1-2

4241 - Direct Allotment Costs

This debit balance (nominal) account represents operating costs which are concurrently recorded as expenditures.

Debit this account with:

(a) Disbursements and related costs which are concurrently recorded as charges to costs and allotment expenditures (contra to account 1103, 1105, 1106, 1110, 1114, 1471, 1473, 3150, 3111, 3113, 3121, 3140, 3158, 3159, 3165, 3167, 3311, 3313, or other accounts as applicable).

25X1A
*(b) Current costs of types concurrently allotment expended as reported by stations, bases, or [redacted] installations (contra to account 1501, ~~1507, 1511~~, or 1519 as applicable).

*(c) Advances, receivables, or other types of assets which are transferred to costs on the basis of accountings or authorized write offs and which are concurrently allotment expended (contra to account 1441, 1442, 1443, ~~1445, 1469, 1475, 1479~~, 1819, or other accounts as applicable).

(d) Unliquidated accrued interest purchased as reflected in account 1821 and unliquidated premium in account 1613 with respect to securities relinquished to a project (contra to accounts 1613 and 1821, as applicable).

Credit this account with:

(a) Adjustments of costs which may appropriately be concurrently recorded as "reverse expenditures" (contra to applicable account).

(b) Amount of reimbursements to appropriations which have been unavailable for obligations for two or more fiscal years (contra to account 1819 for amounts being billed or to account 1117 or 3519 if the reimbursement is a collection not previously billed).

(c) Balance in the account at the end of each fiscal year (contra to account 4211).

Revision No. 1
1 April 1966

- 157 -

Expended

SECRET

4241
-2-2

(e) Unliquidated premium in account 1613 which is not recovered in the sale of proceeds of securities sold (contra to account 1613).

(f) Additional travel costs when refunds received in reimbursement for unused passenger tickets are less than the estimated value recorded in the accounts (contra to account 1803).

(g) Amounts advanced to other Government agencies which are recorded as charges to costs and allotment expenditures when the advance is made (contra to account 1103, 1105, or 1106 with a concurrent entry to debit account 1461 and credit account 1463).

NOTE: Each entry to this account shall be coded to indicate (1) the applicable FAN account number, and (2) the fiscal year, based upon the date of the obligation document.

1 April 1966

- 158 -

Expended

4242
-1-2

4242 - Indirect Costs - Property Issues

This debit balance (nominal) account represents costs of property issued to projects or other elements outside the control of the Agency, which will be considered as a cost of operations.

Debit this account with:

- (a) Carrying value of such property issues at headquarters (contra to account 1721).
- (b) Carrying value of such property issues at Type I installations (contra to account 1731).
- (c) Carrying value of expendable property transferred from headquarters to Type II installations (contra to account 1723).
- (d) Cost of expendable property procured locally by a Type II or Type III installation (contra to account 1755).
- (e) Carrying value of materiel on commitment to others which is written off upon certification by A/DDP that the materiel has been operationally expended (contra to account 1761).
- (f) Value of direct materiel issued based on monthly "Summary of Direct and Indirect Materials Issued" furnished by the Printing Services Division. Such debits will be recorded in the cost center account: Printing Services Division - Direct Costs - Materiel (contra to credit entry (a)).

Credit this account with:

- (a) Value of materiel issued by the Printing Services Division as direct and indirect materiel based on monthly "Summary of Direct and Indirect Materials Issued." Such credits will be recorded in the cost center account: Printing Services Division - Materiel Issued - (credit account only) (contra to debit entries (f) and (g)).
- (b) Balance of this account at the end of each fiscal year (contra to account 4211).

1 April 1966

- 159 -

Expended

4242
-2-2

(g) Value of indirect materiel issued based on monthly "Summary of Direct and Indirect Materiels Issued" furnished by the Printing Services Division. Such debits will be recorded in the cost center account: Printing Services Division - Overhead (contra to credit entry (a)).

NOTE: For application FY 1960, each entry to this account will be coded to indicate (1) the applicable FAN account number, and (2) the fiscal year based upon the date of the requisition document, or the date of write off in the case of materiel on commitment to others which is written off.

1 April 1966

- 160 -

Expended

4243
-1-2

4243 - Indirect Costs - Property Placed in Use

This debit balance (nominal) account represents the carrying value of all Agency owned nonexpendable property placed in use, exclusive of property issues which are considered a cost of operations at time of issue and for which accountability is dropped and that property in use recorded in account 1745 - "Property in Use - Other".

Debit this account with:

(a) Carrying value of property placed in use at headquarters (contra to account 1749 with a concurrent entry to debit and credit accounts 1741 and 1721, respectively).

(b) Carrying value of such property transferred from headquarters to Type II installations (contra to account 1749 with concurrent entry to debit and credit accounts 1743 and 1723, respectively).

(c) Carrying value of such property transferred by Type I installations to Type II installations based upon the issuing station's financial property report schedule, "Analysis of Account No. 495 - Accountability to Headquarters" (contra to account 1749 with concurrent entry to debit account 1743 and credit account 1731).

(d) Cost of such property procured locally by a Type II installation for its own account or on behalf of another Type II installation (contra to account 1755 with concurrent entries as described in the description of account 1755).

Credit this account with:

(a) Balance in this account at the end of each fiscal year (contra to account 4211).

1 April 1966

- 161 -

Expended

4243

-2-2

(e) Balance of this account as reported by Type I installations at the end of each month (contra to account 1731).

NOTE: Each entry to this account will be coded to indicate (1) the applicable FAN account number, and (2) the fiscal year based upon the date of the requisition document or station financial report.

1 April 1966

- 162 -

Expended

S E C R E T

4244

4244 - Indirect Costs - Printing Services

This debit balance (nominal) account represents costs of printing services provided to Agency and outside consumers by the Printing Services Division.

Debit this account with:

(a) Cost of such services provided to Agency consumers as reflected on "Customer's Monthly Printing Services Cost Record," furnished by the Printing Services Division (contra to account 4261).

(b) Cost of such services provided to outside consumers as reflected on monthly "Summary Report of Completed Printing Jobs", furnished by the Printing Services Division (contra to account 4261).

Credit this account with:

(a) Balance of this account at the end of each fiscal year (contra to account 4211).

NOTE: Each entry to this account will be coded to indicate the applicable FAN account number and the fiscal year based upon the period covered by the reports.

1 April 1966

- 163 -

Expended

S E C R E T

S E C R E T

Approved For Release 2001/03/02 : CIA-RDP78-05244A000200030001-2

4245

* 4245 - Property Purchased - Expenditures

This debit balance account represents the net amount paid or credited to advances, when applicable, by Headquarters for (1) property purchased and subject Headquarters property procedures, and (2) property purchased by Type I installations for which payment is effected at Headquarters. A subsidiary account shall be maintained by purchase or letter order number and receiving report number.

Debit this account with:

(a) Amounts of such invoices or billings processed for payment or credit (contra to account 1103, 1105, 1106, 1110, 1465 or other accounts as applicable); such debits will be concurrently treated as allotment expenditures.

Credit this account with:

(a) Balance of this account at the end of each fiscal year (contra to account 4211).

Revision No. 1
1 April 1966

- 163a -

Expended

S E C R E T

Approved For Release 2001/03/02 : CIA-RDP78-05244A000200030001-2

4246

* 4246 - Property Purchased - Acquisitions

This credit balance account represents the acquisition cost of (1) material and equipment purchased and subject to Headquarters property procedures and (2) property purchased by Type I installations for which payment is to be effected at Headquarters. A subsidiary account shall be maintained by purchase or letter order number and receiving report number.

Debit this account with:

(a) Balance of this account at the end of each fiscal year (contra to account 4211).

Credit this account with:

(a) Acquisition cost of material and equipment placed in stores upon evidence of receipt (contra to account 1721).

(b) Acquisition cost of property purchased by Type I installations and included in the station's accountability to Headquarters in cases where payment and expenditure are to be effected at Headquarters (contra to account 1731).

Revision No. 1
1 April 1966

- 163b -

Expended

S E C R E T

SECRET

4247

4247 - Current Expense - Miscellaneous Receipts

This debit balance (nominal) account represents expense to the Agency during the current fiscal year for Miscellaneous Receipts paid or to be paid into the General Fund of the Treasury.

Debit this account with:

(a) Amounts of collections for deposit into the Treasury as Miscellaneous Receipts (contra to account 4221 with concurrent entry to debit account 1117, 1501, 1507, 3511, 3513, 3515, 3519 or other applicable accounts and credit account 3118).

Credit this account with:

(a) Amount of balance in this account at the close of each fiscal year (contra to account 4211).

1 April 1966

- 164 -

Unexpended

SECRET

4248
-1-2

4248 - Miscellaneous Costs

This debit balance (nominal) account represents costs incurred which are not concurrently recorded as expenditures and for which no other account has been provided in the 42 series.

Debit this account with:

Credit this account with:

25X1A

(a) Amounts paid to headquarters controlled [REDACTED] projects upon acknowledgment of the project that the funds have been received, or upon receipt of acceptable accountings, as may be applicable (contra to account 1421 with concurrent entry when applicable to debit account 7301 and credit account 7319).

(a) Amounts reinstated to account 1422, representing amounts previously written off for which repayment has currently been received (contra to account 1422 with concurrent entries to (1) debit account 1117, 1501, or 1507 and credit account 1422 and (2) debit account 7319 and credit account 7305 when applicable).

25X1A

(b) Amount of advances accounted for by [REDACTED] projects (contra to account 1422).

(b) Net debit balance of this account at the end of each fiscal year (contra to account 4211).

(c) Amount of operational loans made in instances where the loan is approved in the full amount involved as an operationally justified cost in the event it should not be repaid (contra to account 1422 with concurrent entry to debit account 7305 and credit account 7319).

(d) Amount of operational loans not classified as operational investment projects, authorized for write off to cost (contra to account 1422).

(e) Amounts written off from account 1819 (contra to account 1819).

1 April 1966

- 165 -

Expended

SECRET

4248

-2-2

(f) Amounts of any other costs which are not recorded as expenditures and which are not required to be reflected in other nominal accounts (contra to applicable account).

NOTE: Coding of entries to this account shall include the applicable fiscal year and FAN account number. (See the Financial Coding Guide for Special Instructions.)

1 April 1966

- 166 -

Expended

S E C R E T

4251

4251 - Inventory Acquisition Cost Differences

This debit or credit balance (nominal) account represents the differences between payments to vendors and the fixed unit price of the related property at time of acquisition.

Debit this account with:

- (a) Monthly with excess of acquisition costs, based on receiving reports of materiel acquired, over the current fixed unit price of such property (contra to account 1721).
- (b) Amount of any excess of payments due vendors (representing billed cost of the property plus sales taxes and less trade-in allowance credits and cash discounts) over the accounts payable for property as established in account 3145 based on receiving reports (contra to account 3143).
- (c) Amount of any excess up to \$25 of the payment recorded in account 3143 over the related payable recorded in account 3145 (contra to account 3145).
- (d) Net debit balance of this account as reported by Type I installations at the end of each month (contra to account 1731).
- (e) Net credit balance of this account at the end of each fiscal year (contra to account 4211).

Credit this account with:

- (a) Monthly with excess of current fixed unit price of property over acquisition cost, based on receiving reports of materiel acquired (contra to account 1721).
- (b) Amount of any excess of the accounts payable for property as established in account 3145 based on receiving reports over payments due vendors (representing billing cost of the property plus sales taxes and less trade-in allowance credits and cash discounts), (contra to account 3143).
- (c) Amount of any excess up to \$25 of the amount recorded in account 3145 over the related payment recorded in account 3143 (contra to account 3145).
- (d) Net credit balance of this account as reported by Type I installations at the end of each month (contra to account 1731).
- (e) Net debit balance of this account at the end of each fiscal year (contra to account 4211).

NOTE: Type I installations will also debit this account for overhead and transportation charges relating to this procurement from components of the Armed Services.

1 April 1966

- 167 -

Expended

S E C R E T

4253

4253 - Inventory Shortages and Overages (Dr. or Cr.)

This debit or credit balance (nominal) account represents miscellaneous inventory adjustments reflecting differences resulting from cycle or other inventories and from normal supply operations.

Debit this account with:

- (a) Decreases in the carrying value of property representing inventory adjustment resulting from cycle or other inventories or from normal supply operations (contra to the appropriate property inventory account).
- (b) Net debit balance of this account as reported by Type I installations at the end of each month (contra to account 1731).
- (c) Net credit balance of this account at the end of each fiscal year (contra to account 4211).

Credit this account with:

- (a) Increases in the carrying value of property representing inventory adjustments resulting from cycle or other inventories or from normal supply operations (contra to the appropriate property inventory account).
- (b) Net credit balance of this account as reported by Type I installations at the end of each month (contra to account 1731).
- (c) Net debit balance of this account at the end of each fiscal year (contra to account 4211).

1 April 1966

- 168 -

Expended

4255

4255 - Inventory Price Adjustments

This debit or credit balance (nominal) account represents adjustments to the value of property arising from revaluation of inventories.

Debit this account with:

- (a) Decreases in the carrying value of property resulting from unit price changes (contra to the appropriate property inventory account).
- (b) Decreases in the carrying value of property resulting from modification (contra to account 1721).
- (c) Value of minor differences between amounts reflected on requisitions and amounts reflected on related shipping documents (contra to account 1723).
- (d) Net debit balance of this account as reported by Type I installations at the end of each month (contra to account 1731).
- (e) Net credit balance in this account at the end of each fiscal year (contra to account 4211).

Credit this account with:

- (a) Increases in the carrying value of property resulting from unit price changes (contra to the appropriate property inventory account).
- (b) Increases in the carrying value of property resulting from modification (contra to account 1721).
- (c) Value of minor differences between amounts reflected on requisitions and amounts reflected on related shipping documents (contra to account 1723).
- (d) Net credit balance of this account as reported by Type I installations at the end of each month (contra to account 1731).
- (e) Net debit balance in this account at the end of each fiscal year (contra to account 4211).

NOTE: This account will also be used to clear entries involving changes in stock number, nomenclature, allocation, sterility, condition, etc., in order that the data in account 4253 will be limited to actual inventory shortages and overages.

1 April 1966

- 169 -

Expended

4257

4257 - Inventory and Price Adjustments to Reserve for Property in Use

This debit or credit balance (nominal) account represents miscellaneous adjustments to the reserve for property in use for increases or decreases in the value of property in use resulting from unit price changes, cycle or other inventories and normal supply operations.

Debit this account with:

- (a) Increases in the reserve for property in use resulting from such adjustments (contra to account 1749).
- (b) Net credit balance of this account at the end of each fiscal year (contra to account 4211).

Credit this account with:

- (a) Decreases in the reserve for property in use resulting from such adjustments (contra to account 1749).
- (b) Net debit balance of this account at the end of each fiscal year (contra to account 4211).

1 April 1966

- 170 -

Expended

S E C R E T

4259

4259 - Property Reconciliation Adjustments (Debit or Credit)

This debit or credit balance (nominal) account represents adjustments relating to minor differences resulting from reconciliation at Type I installations between financial control accounts and detailed property record cards within materiel categories. No amounts shall be posted to this account at field stations without approval of the Chief of Station or Base.

Debit this account with:

(a) Net debit balance of this account as reported by Type I installations (contra to account 1731).

(b) Net credit balance of this account at the end of each fiscal year (contra to account 4211).

Credit this account with:

(a) Net credit balance of this account as reported by Type I installations (contra to account 1731).

(b) Net debit balance of this account at the end of each fiscal year (contra to account 4211).

1 April 1966

- 171 -

Expended

S E C R E T

S E C R E T

4261

4261 - Redistributed Costs - (Credit)

This credit balance (nominal) account represents the costs of certain organizational components which have been redistributed to other organizational components or outside customers.

Debit this account with:

(a) Balance of this account at the end of each fiscal year (contra to account 4211).

Credit this account with:

(a) Cost of printing services provided to Agency consumers as reflected on "Customer's Monthly Printing Services Cost Record" furnished by the Printing Services Division (contra to account 4244).

(b) Cost of printing services provided to outside consumers as reflected on monthly "Summary Report of Completed Printing Jobs" furnished by the Printing Services Division (contra to account 4244).

NOTE: Each entry to this account will be coded to indicate the applicable FAN account number.

1 April 1966

-1172 -

Expended

S E C R E T

SECRET

4263

4263 - Cost of Property Written Off

This debit balance (nominal) account represents the carrying value of property or stores written off pursuant to recommendations of Boards of Survey or other proper authority.

Debit this account with:

- (a) Carrying value of such property written off (contra to account 1721).
- (b) Net debit balance of this account as reported by Type I installations at the end of each month (contra to account 1731).

Credit this account with:

- (a) Net credit balance of this account as reported by Type I installations at the end of each month (contra to account 1731).
- (b) Balance in this account at the end of each fiscal year (contra to account 4211).

1 April 1966

- 173 -

Expended

SECRET

SECRET

4265

4265 - Cost of Property Sold

This debit balance (nominal) account represents the carrying value of property disposed of by sale.

Debit this account with:

(a) Carrying value of property disposed of by sale or trade-in upon receipt of evidence that a billing has been rendered, proceeds received, or an amount has been allowed for a trade-in (contra to account 1913).

(b) Balance of this account as reported by Type I installations at the end of each month (contra to account 1731).

Credit this account with:

(a) Balance of this account at the end of each fiscal year (contra to account 4211).

1 April 1966

- 174 -

Expended

SECRET

S E C R E T

4267

4267 - Property Donated to Other Governmental Agencies - Other
Than for Project Activities

This debit balance (nominal) account represents the carrying value of property transferred without reimbursement to other Governmental agencies, other than for project activities.

Debit this account with:

(a) Carrying value of such property donations (contra to account 1721).

(b) Balance of this account as reported by Type I installations at the end of each month (contra to account 1731).

Credit this account with:

(a) Balance of this account at the end of each fiscal year (contra to account 4211).

1 April 1966

- 175 -

Expended

S E C R E T

4269

4269 - Property Donated to Foreign Countries - Other Than for
Project Activities

This debit balance (nominal) account represents the carrying value of property transferred without reimbursement to foreign countries other than for project activities.

Debit this account with:

(a) Carrying value of such property donations (contra to account 1721).

(b) Balance of this account as reported by Type I installations at the end of each month (contra to account 1731).

Credit this account with:

(a) Balance of this account at the end of each fiscal year (contra to account 4211).

1 April 1966

- 176 -

Expended

SECRET

4271

4271 - Cost of Issues of Property Declared Excess

This debit balance (nominal) account represents the carrying value of property declared by the Director of Logistics as "excess" which is issued without charge against property requisitioning authority.

Debit this account with:

(a) Carrying value of such property issues (contra to account 1721).

(b) Net debit balance of this account as reported by Type I installations (contra to account 1731).

Credit this account with:

(a) Balance of this account at the end of each fiscal year (contra to account 4211).

NOTE: Each entry to this account will be coded to indicate the applicable FAN account number.

1 April 1966

- 177 -

Expended

SECRET

4273

4273 - Loss or Gain on Property Bartered

This debit or credit balance (nominal) account represents the loss or gain resulting from barter transactions.

Debit this account with:

(a) Amount by which the carrying value of property released for barter exceeds the barter value as agreed to by bartering parties (contra to account 1913).

(b) Project commissions or other charges in connection with barter transactions (contra to account 1807).

(c) Net credit balance of this account at the end of each fiscal year (contra to account 4211).

Credit this account with:

(a) Amount by which the barter value of property released for barter as agreed to by bartering parties exceeds the carrying value (contra to account 1807).

(b) Net debit balance of this account at the end of each fiscal year (contra to account 4211).

1 April 1966

- 178 -

Expended

4275

4275 - Value of Property Returned to Stock (Credit)

This credit balance (nominal) account represents the cost credit for property returned from projects or other activities. The amount of the credit will be equal to the current carrying value of comparable property.

Debit this account with:

- (a) Carrying value of property reissued to in use at headquarters without charge to property requisitioning authority. (contra to account 1749).
- (b) Net debit balance of this account as reported by Type I installations at the end of each month (contra to account 1731).
- (c) Balance in this account at the end of each fiscal year (contra to account 4211).

Credit this account with:

- (a) Carrying value of such property returned to stock (contra to (1) account 1721 or (2) to account 1749 in the case of property in use at Type II installations which is returned to headquarters or to a Type I installation, or property in use at headquarters which is returned to stock).
- (b) Net credit balance of this account as reported by Type I installations at the end of each month (contra to account 1731).

NOTE: Each entry to this account will be coded to indicate the applicable FAN account number.

1 April 1966

- 179 -

Expended

S E C R E T

4277

4277 - Property Donated to this Agency

This credit balance (nominal) account represents the value at current fixed prices of property donated by outside agencies or other sources.

Debit this account with:

(a) Balance of this account at the end of the fiscal year (contra to account 4211).

Credit this account with:

(a) Carrying value established for property donated to the Agency at headquarters (contra to account 1721).

(b) Balance of this account as reported by Type I installations at the end of each month (contra to account 1731).

1 April 1966

- 180 -

Expended

S E C R E T

4279

4279 - Accounts Payable Written Off

This credit balance (nominal) account represents cost credit for the value of accounts payable outstanding for four years or more which have been written off with the approval of the Director of Finance.

Debit this account with:

(a) Balance of this account at the end of each fiscal year (contra to account 4211).

Credit this account with:

(a) Accounts payable unmatched credits at the end of each fiscal year which have been outstanding for four years or more (contra to account 3143 or other appropriate account).

NOTE: The annual write off of accounts payable shall be supported with a detailed schedule approved by the Director of Finance.

1 April 1966

- 181 -

Expended

S E C R E T

7110

7110 - Reciprocal Account - Civil Service Commission

This debit balance reciprocal account represents the aggregate of the amounts entered on the current calendar year earnings records and on the Individual Retirement Cards (SF 2806) of the Agency's personnel who are subject to the provisions of the Civil Service Retirement Act, as amended. Separate subsidiary accounts will be maintained for (1) biweekly payrolls and (2) other than biweekly payrolls.

Debit this account with:

- (a) Amounts of retirement funds currently deducted each pay period from compensation of employees (contra to account 7113).
- (b) Amounts of deductions to the credit of employees entered on the gaining payroll for transfers between biweekly and other than biweekly payrolls (contra to accounts 7111 and 7113).

Credit this account with:

- (a) Amount of retirement fund deductions to the credit of employees transferred to other agencies, or separated from the service, as indicated on registers of separations and transfers (contra to account 7111 and 7113).
- (b) Amounts of deductions to the credit of employees entered on the losing payroll for transfers between biweekly and other than biweekly payrolls (contra to accounts 7111 and 7113).

1 April 1966

- 182 -

S E C R E T

7111

7111 - Retirement Deductions - Prior Periods

This credit balance memorandum account represents the gross accumulated amount of civil service retirement deductions to the credit of employees as recorded on Individual Retirement Cards (SF 2806). Separate subsidiary accounts will be maintained for (1) biweekly payrolls and (2) other than biweekly payrolls.

Debit this account with:

(a) Amount of retirement fund deductions to the credit of employees transferred to other agencies, or separated from the service, as indicated on registers of separations and transfers (contra to account 7110).

(b) Amounts of deductions in this account to the credit of employees entered on the losing payroll for transfers between biweekly and other than biweekly payrolls (contra to account 7110).

Credit this account with:

(a) Amount of current calendar year retirement fund deductions transferred to retirement record cards at the close of the calendar year (contra to account 1713).

(b) Amounts of deductions in this account to the credit of employees entered on the gaining payroll for transfers between biweekly and other than biweekly payrolls (contra to account 7110).

1 April 1966

- 183 -

S E C R E T

7113

7113 - Retirement Deductions - Current Calendar Year

This credit balance memorandum account represents the amount of civil service retirement deductions which are entered on the individual pay cards during the current calendar year. This account will be closed into account 7111 as at the end of each calendar year. A listing of the earnings records will be prepared at the end of each calendar quarter for reconciliation to this account. Separate subsidiary accounts will be maintained for (1) biweekly payrolls and (2) other than biweekly payrolls.

Debit this account with:

- (a) Amounts of retirement fund deductions transferred from individual pay cards to retirement records for employees transferred to other agencies, or separated from the service (contra to account 7110).
- (b) Amount of current calendar year retirement fund deductions transferred from individual pay cards to retirement record cards at the close of the calendar year (contra to account 7111).
- (c) Amounts of deductions in this account to the credit of employees entered on the losing payroll for transfers between biweekly and other than biweekly payrolls (contra to account 7110).

Credit this account with:

- (a) Amounts of retirement funds currently deducted each pay period from compensation of employees (contra to account 7110).
- (b) Amounts of deductions in this account to the credit of employees entered on the gaining payroll for transfers between biweekly and other than biweekly payrolls (contra to account 7110).

1 April 1966

- 184 -

S E C R E T

7211

7211 - Property Authorizations

This debit balance account represents the total property authorizations issued during the fiscal year. A separate subsidiary account will be maintained for each fiscal year authorization.

Debit this account with:

(a) Property authorizations issued by the Budget Division (contra to account 7212).

Credit this account with:

(a) Property authorizations canceled or reduced by the Budget Division (contra to account 7212).

(b) Amount, annually by 30 September as of the preceding 30 June, of the balance of the 7211 account which had been in effect for property requisitions for three fiscal years (contra to account 7212).

1 April 1966

- 185 -

S E C R E T

7212

7212 - Unused Property Authorizations

This credit balance account represents the total amount of unused property authorizations. A separate subsidiary account will be maintained for each fiscal year authorization.

Debit this account with:

- (a) Property authorizations canceled or reduced by the Budget Division (contra to account 7211).
- (b) Net monthly increase in the amount of unfilled property requisitions (contra to account 7213).
- (c) Carrying value of property issues during the month (contra to account 7214).
- (d) Amount, annually by 30 September as of the preceding 30 June, of the balance of account 7211 which had been in effect for three full fiscal years (contra to account 7211).

Credit this account with:

- (a) Property authorizations issued by the Budget Division (contra to account 7211).
- (b) Net monthly decrease in the amount of unfilled property requisitions (contra to account 7213).
- (c) Amount, annually by 30 September as of the preceding 30 June, of the balances of accounts 7213 and 7214 which had been in effect for three full fiscal years (contra to accounts 7213 and 7214, respectively).

11 April 1966

- 186 -

S E C R E T

7213

7213 - Unfilled Requisitions

This credit balance account represents the total amount of property requisitions issued but not yet filled. Separate subsidiary accounts will be maintained for each fiscal year authorization.

Debit this account with:

(a) Net monthly decrease in the amount of unfilled property requisitions (contra to account 7212).

(b) Amount, annually by 30 September as of the preceding 30 June, of the balance of this account which had been in effect for three full fiscal years (contra to account 7212).

Credit this account with:

(a) Net monthly increase in the amount of unfilled property requisitions (contra to account 7212).

1 April 1966

- 187 -

S E C R E T

7214

7214 - Property Issues

This credit balance account represents the carrying value at fixed prices of property issues applicable to requisitions placed for a particular fiscal year. Separate subsidiary accounts will be maintained for each fiscal year.

Debit this account with:

(a) Amount, annually by 30 September as of the preceding 30 June, of the balance of this account which had been in effect for three full fiscal years (contra to account 7212).

Credit this account with:

(a) Carrying value of net property issues during the month (contra to account 7212).

1 April 1966

- 188 -

S E C R E T

7301

25X1A

7301 - Unexpended [REDACTED] Grants - Non-Controlled Projects

This debit balance memorandum account represents the unexpended balance of gifts and grants received by [REDACTED] special projects which have been charged to costs and for which there is required to be received by the Office of Finance evidence of execution of the purposes for which funds were advanced. Such evidence may be in the form of (a) financial statements of the entity reflecting the use of funds, or (b) if financial statements are unobtainable or would not be meaningful, certifications as to performance by knowledgeable Agency operating officials (case officers) approved by the appropriate designated approving officer. A subsidiary account shall be maintained for each project.

25X1A

Debit this account with:

(a) Gifts and grants charged to costs for which there is required to be received by the Office of Finance evidence of utilization for the purposes for which the funds were advanced (contra to account 7319).

Credit this account with:

(a) Amount of funds for which acceptable evidence is received indicating utilization for the purpose for which the funds were advanced (contra to account 7319).

NOTE: In instances where such a project receives funds from other sources and the credits to this account are based upon financial statements it shall be assumed in the absence of specific information indicating otherwise, that any funds remaining on hand in the project represent Agency funds, to the extent of the balance in this account for the related project.

1 April 1966

- 189 -

SECRET

7303

7303 - Payments to be Reported to IRS on Form 1099

This debit balance memorandum account represents the amount of compensation type payments which may be reportable to IRS as taxable income on Form 1099. A subsidiary account shall be maintained for each individual receiving payment, reflecting income paid during each calendar year.

Debit this account with:

(a) Such payments processed through Agency accounts (contra to account 7319).

Credit this account with:

(a) Amounts of such payments for which a Form 1099 is prepared at the end of each calendar year (contra to account 7319).

(b) Amounts of such payments for which a Form 1099 is not required at the end of each calendar year (contra to account 7319).

1 April 1966

- 190 -

SECRET

SECRET

7305

7305 - Assets Written Off - Further Follow-Up Required

This debit balance memorandum account represents the dollar equivalent of currency, commodity assets or other assets written off to costs upon the basis of proper authority but which require periodic follow-up by the Office of Finance. A subsidiary account will be maintained for each write off. This account will provide data for further follow-up to determine if such funds or assets are recovered, recoverable, or if subsequent information is available to justify abandonment of memorandum accountability.

Debit this account with:

(a) Amounts written off to costs for which it is determined there is a possibility of subsequent recovery (contra to account 7319).

Credit this account with:

(a) Amounts recovered (contra to account 7319).
(b) Amounts for which accountability is dropped (contra to account 7319).

NOTE: Accountability for items in this account which are not recovered shall be dropped upon the basis of documentation recommending such action, approved by the approving officer of the operating division responsible for the affected asset, and concurred in by the Chief, Certification and Liaison Division.

1 April 1966

- 191 -

SECRET

SECRET

7307

7307 - Cached Funds and Commodities (Debit)

This debit balance memorandum account represents the dollar value equivalent of cached funds and commodities. Funds or commodities cached will be concurrently costed and allotment expended with the entry to this account. Subsidiary accounts reflecting location of cache by station, identification of cache, date of cache, type of currency or commodity cached, rate of exchange used to convert to U. S. dollars, and dollar equivalent will be maintained.

Debit this account with:

(a) Dollar value of funds or commodities cached upon receipt of information of the caching (contra to account 7319).

Credit this account with:

(a) Reduction in funds or commodities cached based upon (1) a memorandum reporting loss or use for the purpose for which the cache was made, approved by the area division approving officer or (2) satisfactory evidence of recovery (contra to account 7319).

1 April 1966

- 192 -

SECRET

S E C R E T

7309

7309 - Travelers' Checks Held on Consignment

This debit balance memorandum account represents the face value of unissued travelers' checks held by the Monetary Division on consignment from banks. A subsidiary account reflecting check number and amount will be maintained for each bank.

Debit this account with:

(a) Face value of travelers' checks received from consignor (contra to account 7319).

Credit this account with:

(a) Face value of travelers' checks issued (contra to account 7319).

(b) Face value of unissued travelers' checks returned to consignor (contra to account 7319).

1 April 1966

- 193 -

S E C R E T

7311

7311 - Documents Due in From Projects (Debit)

This debit balance memorandum account will be maintained to provide a follow-up control over documents required from proprietary or other projects in which the Agency has an invested interest. A nominal value of \$1.00 shall be established in this account for each type of document which is required from a particular project. Subsidiary accounts will be maintained by projects or activities.

Debit this account with:

(a) Amount of \$1.00 for each type of document which is required to be received from a particular project (contra to account 7319).

Credit this account with:

(a) Amount of \$1.00 for each instance in which all documents of a particular type are received (contra to account 7319).

1 April 1966

- 194 -

7313

7313 - Social Security Taxable Wage Credits

This credit balance memorandum account will be maintained to provide an accounting control over the taxable wage records of Agency employees which are maintained internally by the Agency on behalf of BOASI. A listing of the Social Security Taxable Wage file will be prepared following the end of each calendar quarter and balanced with this account.

Debit this account with:

(a) Total taxable wage credits for which internal record keeping accountability is dropped when the related amounts are reported to BOASI following the death or separation of the employee (contra to account 7319).

Credit this account with:

(a) Amount, following the close of each quarter, of total wages paid during the preceding quarter for which internal records are to be maintained (contra to account 7319).

1 April 1966

- 195 -

7319

7319 - Memorandum Accounts Control

This debit or credit balance memorandum account represents the net sum of the balances of all other debit and credit balance memorandum accounts 7301 through 7318.

Debit this account with:

(a) Amount equal to credit entries to memorandum accounts 7301 through 7318 (contra to applicable accounts).

Credit this account with:

(a) Amount equal to debit entries to memorandum accounts 7301 through 7318 (contra to applicable accounts).

1 April 1966

- 196 -

S E C R E T

~~CIA RETIREMENT AND DISABILITY FUND ACCOUNTS~~

NOTE: Descriptions of accounts 9105 to 9793,
inclusive, will be distributed at a
later date.

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